DOCUMENT RESUME

ED 303 118 HE 022 146

TITLE	Financial Report of Ontario Universities, 1987-88. Volume I--Universities.
INSTITUTION	Council of Ontario Universities, Toronto.
REPORT NO	ISBN-88799-232-3
PUB DATE	Nov 88
NOTE	296p.; For related documents, see HE 022 147-148.
AVAILABLE FROM	Council of Finance Officers, Universities of Ontario, 130 St. George St., Suite 8039, Toronto, Ontario M5S 2T4 Canada.
PUB TYPE	Statistical Data (110) -- Reports - Descriptive (141)
EDRS PRICE	MF01 Plus Postage. PC Not Available from EDRS.
DESCRIPTORS	*Educational Finance; Expenditures; Financial Support; Foreign Countries; Higher Education; *Income; *Money Management; *Operating Expenses; *Public Colleges
IDENTIFIERS	*Ontario

ABSTRACT

Detailed information is provided on the revenues and expenses and changes in fund balances at all Ontario universities for the fiscal year ending in 1988. Volume I provides information on the 21 universities and related institutions that receive grants directly from the Government of Ontario. Following a report from the Council of Finance Officers and the guidelines and definitions used in collecting the financial data, 21 tables provide summary information for all colleges and universities. Tabular data are then provided for each of the 21 institutions. The tables cover source and type of funding and general and restricted funds. (KM)

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1987-88

Volume I - Universities

Council of Finance Officers - Universities of Ontario

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COUNCIL OF
ONTARIO
UNIVERSITIES
CONSEIL DES
UNIVERSITÉS
DE L'ONTARIO

HE 022 146

FINANCIAL REPORT
OF ONTARIO UNIVERSITIES
1987-88

Volume I - Universities

Prepared by the
COU Research Division
Requests for further information
should be directed to
Dr. James A. McAllister
Research Associate (Finance)

Council of Ontario Universities
Conseil des Universités de l'Ontario
130 St. George Street
Suite 8039
Toronto, Ontario M5S 2T4

November 1988

88 - 11

ISBN 88799 - 232 - 3
ISSN 0823 - 5872

130 St. George Street
Suite 8039
Toronto, Ontario
M5S 2T4
(416) 979•2165
FAX 979•8635

COUNCIL OF
ONTARIO
UNIVERSITIES

CONSEIL DES
UNIVERSITÉS
DE L'ONTARIO

1988 11 30

The Honourable Lyn McLeod
Minister of Colleges and Universities
101 Bloor Street West
13th Floor
Toronto, Ontario

Dear Mrs. McLeod,

The Council of Ontario Universities is pleased to submit to you the Financial Report of Ontario Universities 1987-88.

This report provides detailed information on the revenues and expenses and changes in fund balances at all Ontario universities for the fiscal year ending in 1988. It does so within a format which provides consistent categories and definitions for all 43 provincially-assisted universities and colleges in Ontario. That format has been developed under the auspices of the Council of Finance Officers - Universities of Ontario.

Volume I of the Financial Report of Ontario Universities 1987-88 provides information on the 21 universities and related institutions which receive grants directly from the government of Ontario. Volume II provides financial information on 22 church-related colleges, universities and seminaries which receive financial support from the Ontario government through the university with which they are federated or affiliated. Volume III provides information on physical plant operating expenses at 16 universities and was prepared in conjunction with the Ontario Association of Physical Plant Administrators.

The Council of Ontario Universities hopes that the Financial Report of Ontario Universities 1987-88 will be of assistance to you, your government and the Ontario Council on University Affairs.

Sincerely,

Edward J Monahan.

Edward J. Monahan
Executive Director

EJM:ymh

Encl.

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REPORT OF THE
COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO
FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988

This report has been compiled from submissions prepared by each of the provincially-assisted universities and colleges of Ontario. Those submissions have been prepared in accordance with a set of Guidelines, established by the Council of Finance Officers -Universities of Ontario, which are published in Volume I of this report. Further details, concerning the reporting of physical plant operating expenses, are included in Volume III.

The Guidelines and reporting forms are consistent with those followed in previous years in the publication of the *Financial Report of Ontario Universities.* Major amendments, which have been made for 1987-88 reporting, include the following:

- revisions to Tables 1 and 5 to require a more direct connection between the revenue and expense information reported to COFO-UO and each institution's audited financial statements;
- separate reporting of non-government grants and contracts from Centres of Excellence;
- more complete reporting of any reclassifications needed to reconcile each university's reporting to COFO-UO with its audited financial statements; and
- revision and expansion of the Guidelines to make them clearer and more easily understood.

It should also be noted that, of the 43 universities and colleges included in the *Financial Report of Ontario Universities 1987-88, 37* reported financial information for the 12 months ending 30 April 1988. The remaining six institutions reported information for 12 months but employed the following fiscal year ends:

Ontario College of Art	May 31, 1988
Ryerson Polytechnical Institute	March 31, 1988
McMaster Divinity College	December 31, 1987

Knox College	December 31, 1987
Victoria University	May 31, 1988
Wycliffe College	May 31, 1988

Attention is directed to the General Caveat which follows. The Council of Finance Officers - Universities of Ontario would welcome comments and suggestions on this report.

Chairman - Committee on Financial Reporting
Council of Finance Officers - Universities of Ontario

Chairman - Council of Finance Officers -
Universities of Ontario

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.

GUIDELINES

I INTRODUCTION

A. University Accounting Procedures

The accounts of universities are maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions placed on the use of available resources are observed. Fund accounting classifies resources for accounting and reporting purposes in accordance with activities or objectives as specified by donors, in accordance with regulations, restrictions or limitations imposed by sources outside the institution or in accordance with directions issued by the governing body. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, however, funds of similar characteristics are combined into fund groups.

This report accounts for the change (increase or decrease) in fund balances. Consequently, it displays the sources of revenue and types (objects) of expense giving rise to the change.

The accrual basis of accounting - a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned and incurred - is a further generally accepted accounting principle for college and university financial statement reporting.

Changes in fund balances reported in an institution's financial statements may also have occurred as a result of approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are a means by which fund balances are committed or reserved for future use, e.g. encumbrances. Appropriations relate to future events and, under the principle of accrual accounting, an increase in appropriations should not be recorded as an expense in the accounting period nor should a decrease in the appropriation be recorded as a source of revenue.

As a reserve, the appropriation should be recorded as an allocation of unallocated fund balances. The actual expense should be recorded in the accounting period in which it is incurred and the related appropriation restored to its unallocated fund balance in the same accounting period. Consequently, while outlining the changes arising from revenues and expenses, separate provision in the reports has been made to reflect the net change in reserve and appropriation accounts (Table 1).

B. Reporting

For purposes of reporting, all funds have been identified as being either expendable or non-expendable. Expendable funds have been identified as being either general or restricted. General funds are subdivided into operating, other (non- credit) and ancillary enterprises while restricted funds include sponsored research, trust and endowment and capital. In addition, expenses of the operating fund are further segregated into operational (functional) areas. Non-expendable funds generate investment income, which may be utilized for various purposes, but the principal of the funds cannot be expensed.

Normally, the criteria for reporting a particular revenue or expense within a fund entity or functional area on the report forms are the same as those used for the financial statements of an institution. When revenue and expense are classified differently by an institution, the guidelines specifically require that they be reported according to its instructions, regardless of the institution's practice. For example, health services and athletics are to be reported in the student service functional area even if they are carried as ancillary enterprises by a university. However, the opening and closing fund balances shown on Table 1 of each institution's report must reflect the balances shown on the institution's audited financial statements.

C. Submissions

A separate report is filed covering each federated or affiliated institution such that information can be included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Fund Concept

The concept of fund accounting distinguishes between those funds which are expendable and those which are non-expendable. Expendable funds are further grouped as either general or restricted with additional sub-groupings within each category.

General expendable funds, including operating, other (non- credit), and ancillary enterprises, should reflect the traditional matching approach of incurred expenses with earned revenues.

Restricted expendable funds, including sponsored research, trust and endowment, and capital, should be reported using a "funds flow" approach, that is, revenues should be reported when due and expenses as incurred on an accrual basis with the difference representing the annual change (increase or decrease) in fund balances.

B. Revenues and Expenses

1. **Net Reporting** - The net reporting approach is used by the guidelines because it best reflects the major operations of the university. Therefore, revenue derived from outside the university from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) should be netted against the objects of expense related to the generation of these revenues. However, profits included in these revenues should not be netted against expense but rather shown as miscellaneous revenue.

   Examples of *revenues which must be netted* are:

   (a) computer service sales to outside organizations. The cost of the academic computer centre should primarily reflect the centre's cost of the educational service. The recovery of revenue is merely an assistance to the financing of this facility.

   (b) sale of central services (e.g., power, heat, etc.) to external organizations. The sale of power, heat, etc. may reflect an oversized facility when related to university use only and which, if included at gross, would distort the significance of this expense.

   (c) medical salaries recovered from the Ontario Ministry of Health;

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(d) payments for teaching or administrative services between universities and affiliated institutions. To prevent the double counting of costs for individual expense items on aggregation of the reports, the recipient university must net out the receipt against the applicable expense items;

(e) physical plant costs recovered from external sources; and

(f) revenues from university employees or outside organizations for the use of athletic facilities.

Examples of *revenues which must not be netted* against expenses are grants, student fees, and ancillary revenue.

2. **Internal Cost Transfers and Cost Recoveries**

A particular fund or function may incur costs which properly should be charged (allocated, transferred) to another fund or function within the university. Common examples include the allocation of administrative costs as overhead to ancillary enterprises and sponsored research, or printing costs transferred by the printing department to individual departments.

Two methods are available for transferring expenses from one fund or function to another. The direct approach of modifying the applicable line items should be used where specific expense identification is possible. *This method should be used as much as possible.* It is acceptable that this allocation be made on a "best-estimate" basis. Where specific expense identification is not possible, the alternative method is the use of the object of expense "internal cost allocation"; e.g. allocation of computer costs.

3. **Gifts-in-Kind**

These must be reported as *both* revenue and expenses within the appropriate fund or function.

C. Appropriated Funds

Expenses, which have been funded from reserves or appropriations in the financial statements of a university, should be reported as expenses. Amounts transferred to create or increase a reserve or appropriation account should *not* be reported as expenses.

Similarly, fund transfers to eliminate or reduce a reserve or appropriation account should not be included as revenue or netted against expenses.

Instead, these transfers are shown on Table 1.

For example, provisions for the replacement of assets are considered to be transfers to reserve or appropriation accounts and, consequently, are not to be reported as expenses.

III DEFINITIONS

A. Funds

1. General Expendable Funds

General Expendable Funds account for the general operational costs of the university financed by fees, grants and other general income.

(a) *Operating* - this fund accounts for the costs of instruction, research other than sponsored or contract research, academic support services, library, computing, student services, administrative services, plant maintenance and other operating expenses of the university financed by fees, grants and other general income.

(b) *Other (Non-Credit)* - this fund accounts for all revenues and expenses associated with lectures, courses, and similar activities which are not recognized by the institution for the purpose of granting credit.

(c) *Ancillary Enterprises* - these operations reflect services provided as supplementary to the primary function of instruction and research. Although an integral part of the institution's total operations, they are reported separately.

Ancillary operations are typically provided on a "fee for service" basis and include revenues and expenses of "sales producing", non-teaching areas, such as the bookstore, food services, residences, parking, university press/publishing, property rentals, university facility rentals, theatres and conference centres.

Where services are provided to other departments in the university, revenues from those services should be netted against expenses.

Expenses for furniture and equipment and capital debt repayment borne directly from ancillary enterprise revenue are to be shown in this fund in their respective objects.

2. **Restricted Expendable Funds**

Restricted Expendable Funds account for resources that may be used for current purposes, but with some degree of limitation as to the exact use.

(a) *Sponsored Research* - this fund accounts for all research activities and contract research funded from government and private sources.

(b) *Trust and Endowment* - this fund accounts for expendable gifts, benefactions, grants available for special purposes (other than operating, research, or capital), and interest earned on non-expendable gifts, in accordance with donors' intentions.

(c) *Capital* - this fund accounts for grants and monies available for capital purposes, including building programs, acquisitions of major equipment, and major renovations. Capitalization of and equity in fixed assets (e.g. equipment, library acquisitions) are not part of the expense and the fund balance respectively.

3. **Non-Expendable Trust and Endowment Fund**

This fund accounts for the capitalization of gifts which cannot be spent and the capitalization of revenues.

B. Revenue Sources

1. **Government Grants and Contracts** - this object will include all grants and contracts from the Ministry of Colleges and Universities and other Ontario government departments and agencies, federal and municipal governments and governmental agency sources. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government" grants and contracts. Government grants received by a university on behalf of its affiliates should only be reported as revenue by the affiliate to avoid double counting.

(a) Ontario Ministry of Colleges and Universities

(i) MCU Formula Grants - include basic grant only.

(ii) MCU Extra Formula Grants - include only:

- northern grants
- bilingualism grants
- differentiation grants
- other supplementary as recommended by OCUA.

(iii) MCU Other Grants - include:

- teacher education
- off-campus programme
- grant in lieu of municipal taxes
- second language and francophone grants
- capital grants
- university excellence fund.

(b) Other Ontario Grants - include Capital and other grants received from other provincial ministries; e.g. OMAF grants for Guelph, Education Block grant to OISE, and energy management grants. While some of these grants may be administered by MCU, the "Source of Funds" may be other than MCU and, therefore, should be reported here rather than under the previous (iii).

(c) Federal

This will include all grants from the Government of Canada or its agencies.

(d) Municipal

Include all grants received from municipalities.

(e) Other Governments

This will include all grants from, and contracts with, other provinces and foreign governments.

2. **Fees**

(a) Tuition credit - includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, intersession, spring session credit courses and credit extension. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are to be included.

(b) Tuition non-credit - includes fees for lectures, courses, and similar activities which are *not* recognized by the institution for the purposes of granting credit.

(c) Miscellaneous - includes all other fees charged to students, including room and board charges, health services, athletics, charges for deferred or instalment payment, late registrations, and lockers, but excluding fees collected and turned over to student-controlled and administered areas such as Student Councils or Federations.

3. **Borrowings** - this category should include only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. **Donations** - includes amounts and gifts-in-kind received from individuals, companies, foundations, charitable institutions, associations, and societies which are considered to be gifts for tax purposes and eligible for tax receipts as charitable donations.

5. **Non-Government Grants and Contracts** - includes amounts received from individuals, corporations, foundations and associations for which no tax receipts are provided and which are not considered as charitable donations for tax purposes. Contracts provide financial support under certain specific stipulations and conditions, including the provision of a deliverable product, such as a piece of equipment, provision of a service, or a report.

6. **Sales of Services and Products** - includes external receipts from sales in ancillary enterprises, excluding room and board charges to students. Revenues associated with services to other departments within the university should be netted against the appropriate objects of expense.

7. **Investment Income** - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses, if treated as income, should also be included in the applicable fund area. Significant non-recurring items should be noted. Interest charged to student loans or other non-tuition fee accounts receivable should be allocated to investment income.

8. **Miscellaneous** - include any form of revenue not identified in the above categories of revenue.

C. Operating Expenses - Functional Areas

1. (a) **Instruction and (Non-Sponsored) Research - Excluding Medicine** - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

(b) **Instruction and (Non-Sponsored) Research - Medicine** - this functional area includes all direct costs of the Faculty of Medicine. These costs are to be shown net of recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds), that is they are to be deducted before expenses are entered on the report and not as a lump sum offset or as revenue. The expenses of *all* other areas of Instruction and Research (including Health Sciences other than the Faculty of Medicine) are to be shown under 1 a).

Research funded directly from the university's operating revenues should be reported in this function.

2. **Library** - this area encompasses the institution's main library, branch, faculty or departmental libraries. All purchases of books and periodicals from operating funds should be shown under this functional heading.

3. **Central Computing** - only expenses for central computing facilities are recorded in the functional area "central computing". A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, are budgeted and administered under a central management. This is usually seen as a university resource providing a centralized support service to the institution's instruction, research and administrative areas.

This contrasts with stand-alone computer installations established for the main purpose of providing services to a single division or department. Where facilities are meant to serve a single division or department, the expenses of these remote computing resources should be reported within the relevant fund or functional area. For example, a computing facility in the library to provide library computing should be included in the Library function.

If an institution employs a charge-out system for central computing time, the expenses should be drawn together and reported under this column. Having drawn together the total costs of computing and EDP installations, a segregation is required of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". This segregation is reported in the space provided at the bottom of the financial reporting form for Operating Expenses, Table 4.

If, however, an allocation of costs to other funds is to be reflected, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers (e.g., charges made to the Sponsored Research Fund). Thus the function will show the *net* cost to the operating fund.

4. **Student Services** - this functional area should include the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include counselling; both intramural and intercollegiate athletics (not physical education); Dean of Students; placement services; student housing services (not to be confused with residence hall operations); student transportation services; grants to student organizations; student programme costs, e.g., cultural, music, drama; student centre costs and student awards administration.

   If any of the foregoing activities are carried as ancillary enterprises on the financial statements of the institution, the revenue and expenses should be transferred to this functional operating area for reporting purposes. These services may be provided from general revenue or wholly or in part by a specific charge included in the incidental fee structure.

   Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. **Administration** - this function includes the administration, planning and information costs and activities associated with the offices of the president and vice-presidents, the registrar and admissions (including student recruitment and high school liaison), research administration, board and senate secretariat, finance and accounting, personnel, central purchasing, receiving and stores, institutional research, and general university memberships, e.g. COU, AUCC, CAUBO.

   If purchasing, receiving and stores are centralized, then these expenditures should be included under Administration. If these services are not centralized then these expenditures should be included in the various functional areas.

6. **Physical Plant** - this functional area reflects costs related to the physical facilities of the university, including the following:

   (a) Physical Plant Administration - activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division.

(b) Building Maintenance - routine repair of buildings and structures, including normal recurring repairs and preventive maintenance.

(c) Custodial Services - janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

(d) Utilities - costs of heating, cooling, light and power, gas, water, costs of telephone equipment rental, acquisition and switchboard (including related personnel costs) and any other utilities necessary for the operation of the physical plant.

(e) Landscape and Grounds Maintenance - operation and maintenance of campus landscape and grounds.

(f) Security and Traffic - costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

(g) Other - services and costs which are often the responsibility of Physical Plant Departments, such as:

(i) Hauling, moving and storing of furniture for other departments.

(ii) The costs of courier services, mail services, postal services, porters, or services requiring technical direction at the time of performance which are usually provided by the department having specific jurisdiction.

(iii) Property taxes and other municipal assessments.

(iv) Vehicles.

(v) Unabsorbed physical plant costs relative to chargeouts, not recovered from departmental work orders.

(vi) Property and liability insurance.

(vii) Renovations, alterations and major repairs.

(viii) Costs of renting space and land together with property taxes paid thereon.

Costs reported should represent the total operating costs of the physical plant function as defined in the Guidelines and may not, therefore, necessarily reflect how they are reported in a university's financial statements. Further instructions as to how physical plant costs are to be classified may be found in the guidelines and definitions established by the Council of Finance Officers - Universities of Ontario and the Ontario Association of Physical Plant Administrators (OAPPA). These principles of reporting, guidelines and definitions are published in Volume III, Physical Plant Operating Expenses of this report.

Note: Central purchasing, receiving and stores are to be recorded in the function Administration. For further explanation, see the definition of the functional area Administration.

7. **Other** - this area is to be used for all other operating expenses including the development office, alumni office, public relations, and the administration of the safety programme. It would include expenses for professional fees (legal and audit), convocations and ceremonies, and insurance (except fire, boiler and pressure vessel, property and liability insurance which are to be reported under the physical plant function).

D. Object of Expense

1. Salaries and Wages

(a) Academic Ranks - this object will include salaries paid to staff who hold an academic rank in the reporting institution from lecturers to deans inclusive (both full or part-time) in faculties, academic departments or programmes, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave are also included.

(b) Other Instruction and Research - payments made to staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others are to be included. Payments made to graduate and undergraduate students undertaking these activities are to be included.

(c) Other Salaries and Wages - this object will reflect all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance. All salaries for functions other than Instruction and Research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.

Note: Salaries paid from Sponsored Research funds are to be shown in that Fund column in the appropriate object line.

2. **Employee Benefits** - this object is to reflect an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group life insurance, salary continuance insurance, dental plans, cost of Workers' Compensation, free tuition, unemployment insurance, early retirement benefits and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

3. **Library Acquisitions** - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials, (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.

4. **Equipment and Furniture** - this object will include all purchase, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Instalment payments, as a result of external and internal financing, lease purchase computer contracts, and installation costs are included.

5. **Operational Supplies and Expenses** - this object includes all expenses for supplies, postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, office supplies, and computer software packages.

6. **Cost of Goods Sold** - this object is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale *only*. The remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the *total* costs of the contract should be included in the object "Externally Contracted Services", referred to below.

7. **Utilities** - expenses for fuel, electricity, water, gas and telephone equipment rental, acquisition, installation, and maintenance costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

8. **Municipal Taxes** - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

   Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. **Renovations and Alterations** - this object includes all expenses for renovations and alterations to existing university space. If externally contracted, these expenses are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should both be reported in this object.

10. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations, alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and *not* under cost of goods sold or other objects, even though the contractor may provide a breakdown.

11. **Scholarships, Bursaries, etc.** - this object will include all payments to students (except those for which the student is required to perform service for that payment) including fee remission, prizes and awards.

    Note: This expense is to be displayed under the "Student Service" functional area of operating expenses on Table 4.

12. **Principal and Interest Repayments** - this object reflects all principal and interest repayments on university debts. Even though the institution's financial statements may reflect the repayment through the Capital fund,

the repayment should appear under the appropriate fund (i.e. either Operating or Ancillary).

13. **Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. **Buildings** - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Include all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

15. **Miscellaneous** - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. **Internal Cost Allocation** - this object is intended *only* for internal transfers of costs among funds and not between functions within the Operating fund. Wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund and this object *should not be used for reporting expediency*. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects of the other fund.

    Within the Total Operating Expenses *all* objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds". This object of expense will not be used in respect to the Physical Plant functional column. On Table 3 of the report forms, this object of expenses *must* cross-add to Nil.

E. Tables

1. **Table 1 - Combined Revenue and Expense and Changes in Fund Balance** - this table is a statement, for each fund, designed to bring together, in summary form, total revenues and expenses to show the institution's net revenue and expense by fund, before and after interfund

transfers and appropriations. The table also reconciles the institution's financial results as classified according to the guidelines with those reported on the institution's audited financial statements. Finally, the table reports the institution's fiscal year opening and closing balances by fund.

Total Revenue and Additions reflects the totals reported on Table 2. Total Expense reflects the totals of all expenses reported on Table 3. Net Revenue (Expense) reflects the difference between Total Revenue and Additions and Total Expense. Net Reconciling Items reflects the net adjustment required to make the Increase (Decrease) For the Year per COFO-UO Report agree with the institution's financial statements. This adjustment is necessary when revenues and expenses, as defined by the Guidelines, are different from the way an institution reports its revenues and expenses on its financial statements. Interfund Transfers reflect transfers between funds where expenditures in one fund are financed by revenue of another fund and are offsetting. Net Variation in Appropriations reflects the net amount of increases and decreases in the institution's appropriations as defined by the Guidelines and shown on Table 5.

The Balance - Beginning of Year per Financial Statements - reflects the institution's opening balance in each fund at the beginning of the fiscal year. The Balance - End of Year per Financial Statements - reflects the Balance - Beginning of Year - plus or minus the increase/decrease for the year and must agree with the closing fund balances shown on the institution's financial statements. The equity in an institution's fixed assets is not considered part of the fund balances for the purpose of the report and will not, therefore, be included in opening and closing balances of the Capital fund.

2. **Table 2 - Revenue and Additions by Source and Type of Fund** - this table reports the institution's total revenue and additions by type of fund and source for the current fiscal year. The sum of revenues and additions of each fund is carried forward to the appropriate line item on Table 1.

3. **Table 3 - Expenses (All Expendable Funds) by Object and Type of Fund** - this table reports the institution's total expenses by type of fund and object of expense for the current fiscal year. The sum of expenses of each fund is carried forward to the appropriate line item on Table 1.

4. **Table 4 - Actual Operating Expenses by Object and Functional Area** - this table reflects, in further detail, the objects of expense (as reported for the Operating fund on Table 3) by various functional areas.

5. **Table 5 - General Funds Changes in Appropriated Fund Balances Per Financial Statements** - this table itemizes the increases and decreases in the institution's appropriations as classified by the Guidelines. Appropriations are a means by which Operating or Ancillary funds may be committed or reserved for specific future purposes in accordance with institutional policy.

This table also provides a Reconciliation of the Net Variation in Appropriations, as defined by the Guidelines, with the net change reported in the institution's audited financial statements. Finally, the table shows the fiscal year's opening and closing appropriated balances, as reported on the institution's audited financial statements.

An Increase in appropriated funds is caused by an appropriation of current funds for use in future years. A Decrease in appropriated funds is caused by expending funds appropriated during previous years.

The table groups appropriations of operating funds into the following five categories:

1. Provision for repairs, renovations and replacement of physical assets in future years.

2. Purchase order commitments representing funds set aside to pay for materials and services ordered but not received in the current year.

3. Budget appropriations carried forward for specific budgetary purposes in subsequent years. These can arise from commitments, to various budget centres, to allow the complete or partial carry-forward of budgeted funds where it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year.

4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies.

5. Finally, an "Other" category is employed to report various types of appropriations which are not defined in the preceding categories. Examples include provisions for pension liabilities, library or instructional development.

The first two categories, as well as the final "Other" category, are also reported for ancillary enterprises.

SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,897,216	0	42,543	295,912	0	2,235,671	397,350	151,539	88,161	2,872,721	39,015
2. TOTAL EXPENSE (FROM TABLE 3)	1,875,083	0	39,814	285,778	0	2,200,675	395,204	96,662	105,385	2,797,926	0
3. NET REVENUE (EXPENSE)	22,133	0	2,729	10,134	0	34,996	2,146	54,877	-17,224	74,795	39,015
4. NET RECONCILING ITEMS	5,720	0	-2,879	-1,408	0	1,433	-2,383	-1,081	10,276	8,245	652
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	27,853	0	-150	8,726	0	36,429	-237	53,796	-6,948	83,040	39,667
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-21,461	0	-13	-3,017	0	-24,491	17,982	-27,266	19,788	-13,987	13,987
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-7,662	7,645	0	-4,544	4,561	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-1,270	7,645	-163	1,165	4,561	11,938	17,745	26,530	12,840	69,053	53,654
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-5,484	62,612	2,465	15,008	14,155	88,756	154,178	177,280	43,581	463,795	389,954
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-6,754	70,257	2,302	16,173	18,716	100,694	171,923	203,810	56,421	532,848	443,608

Note: In addition to the above revenue and expenses, $25,590 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	1,317,516	0	0	1,317,516	0	0	0	1,317,516	0
(II) EXTRA FORMULA	58,653	0	0	58,653	0	0	0	58,653	0
(III) OTHER MCU GRANTS	84,343	1,234	0	85,577	4,848	779	59,629	150,833	0
(B) OTHER ONTARIO GRANTS	11,174	6,871	193	18,238	59,124	8,919	562	86,843	0
TOTAL ONTARIO GRANTS	1,471,686	8,105	193	1,479,984	63,972	9,698	60,191	1,613,845	0
(C) FEDERAL	1,548	1,298	75	2,921	215,862	9,808	2,347	230,938	525
(D) MUNICIPAL	83	0	0	83	353	0	0	436	6
(E) OTHER	1,558	0	0	1,558	6,040	688	0	8,286	0
2. FEES (A) TUITION CREDIT	343,728	0	0	343,728	0	0	0	343,728	0
(B) TUITION NON-CREDIT	0	27,856	6	27,862	0	0	0	27,862	0
(C) MISCELLANEOUS	22,240	3,377	99,795	125,412	0	0	0	125,412	0
3. BORROWINGS	0	0	0	0	0	0	8,267	8,267	0
4. DONATIONS	8,115	406	523	9,044	8,601	70,720	5,882	94,247	19,826
5. NON-GOVT. GRANTS & CONTRACTS	2,574	341	267	3,182	91,570	9,857	605	105,214	0
6. SALES OF SERVICE AND PRODUCTS	0	0	192,483	192,483	0	0	0	192,483	0
7. INVESTMENT INCOME	28,854	377	643	29,874	6,874	44,602	4,730	86,080	17,558
8. MISCELLANEOUS	16,830	783	1,927	19,540	4,078	6,166	6,139	35,923	1,100
TOTAL	1,897,216	42,543	295,912	2,235,671	397,350	151,539	88,161	2,872,721	39,015

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	727,439	6,712	0	734,151	39,426	10,485	0	784,062
(B) OTHER INSTRUCTION AND RESEARCH	72,417	4,522	0	76,939	75,564	4,361	0	156,864
(C) OTHER SALARIES AND WAGES	530,099	14,174	77,808	622,081	95,117	15,951	47	733,196
TOTAL SALARIES AND WAGES	1,329,955	25,408	77,808	1,433,171	210,107	30,797	47	1,674,122
2. EMPLOYEE BENEFITS	153,664	2,223	8,202	164,089	14,757	2,161	3	181,010
TOTAL SALARIES AND BENEFITS	1,483,619	27,631	86,010	1,597,260	224,864	32,958	50	1,855,132
3. LIBRARY ACQUISITIONS	41,809	102	0	41,911	1,830	1,014	53	44,808
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	85,386	1,256	7,756	94,398	47,772	7,076	9,309	158,555
5. OPERATIONAL SUPPLIES AND EXPENSES	94,408	6,062	25,859	126,329	82,140	20,802	128	229,399
6. COST OF GOODS SOLD	0	0	92,126	92,126	0	0	0	92,126
7. UTILITIES	58,505	410	16,681	75,596	1,443	142	0	77,181
8. MUNICIPAL TAXES	14,500	0	1,431	15,931	0	0	0	15,931
9. RENOVATIONS, ALTERATIONS AND REPAIRS	11,665	10	6,708	18,383	517	625	25,171	44,696
10. EXTERNALLY CONTRACTED SERVICES	23,033	331	26,607	49,971	842	354	78	51,245
11. SCHOLARSHIPS, BURSARIES, ETC.	17,506	14	0	17,520	2,320	22,435	0	42,275
12. PRINCIPAL AND INTEREST REPAYMENTS	1,748	2	13,960	15,710	0	314	4,317	20,341
13. LAND AND SITE SERVICES	159	26	81	266	0	1,198	1,820	3,284
14. BUILDINGS	0	0	463	463	0	0	62,069	62,532
15. MISCELLANEOUS	52,846	3,452	6,074	62,372	29,238	8,698	113	100,421
16. INTERNAL COST ALLOCATIONS	-10,101	518	2,022	-7,561	4,238	1,046	2,277	0
TOTAL	1,875,083	39,814	285,778	2,200,675	395,204	96,662	105,385	2,797,926

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	674,917	52,522	727,439	0	0	0	0	0	0	727,439
(B) OTHER INSTRUCTION AND RESEARCH	70,706	1,711	72,417	0	0	0	0	0	0	72,417
(C) OTHER SALARIES AND WAGES	165,305	23,432	188,737	72,241	35,532	33,311	90,392	96,493	13,393	530,099
TOTAL SALARIES AND WAGES	910,928	77,665	988,593	72,241	35,532	33,311	90,392	96,493	13,393	1,329,955
2. EMPLOYEE BENEFITS	100,695	10,189	110,884	8,955	4,303	3,360	11,420	12,753	1,989	153,664
TOTAL SALARIES AND BENEFITS	1,011,623	87,854	1,099,477	81,196	39,835	36,671	101,812	109,246	15,382	1,483,619
3. LIBRARY ACQUISITIONS	0	0	0	41,809	0	0	0	0	0	41,809
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	38,447	3,002	41,449	7,047	22,645	1,225	5,772	4,466	2,782	85,386
5. OPERATIONAL SUPPLIES AND EXPENSES	45,832	4,290	50,122	3,505	5,487	5,338	12,212	12,089	5,655	94,408
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	58,505	0	58,505
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	14,500	0	14,500
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	11,665	0	11,665
10. EXTERNALLY CONTRACTED SERVICES	1,736	624	2,360	321	1,098	570	1,491	16,853	340	23,033
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	17,506	0	0	0	17,506
12. PRINCIPAL AND INTEREST REPAYMENTS	237	0	237	0	272	75	310	276	578	1,748
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	159	0	159
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	21,377	872	22,249	478	1,085	3,158	8,246	7,386	10,244	52,846
16. INTERNAL COST ALLOCATIONS	-588	-597	-1,185	-471	-823	-568	-5,822	0	-1,232	-10,101
TOTAL	1,118,664	96,045	1,214,709	133,885	69,599	63,975	124,021	235,145	33,749	1,875,083

CENTRAL COMPUTING COSTS:		
	ACADEMIC	44,610
	NON-ACADEMIC	24,989
	TOTAL	69,599

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1986
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	5,181	7,872	28,137	287	4,213	45,690	8,985	-75	665	9,575
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	5,355	8,931	22,066	38	2,286	38,676	4,709	31	501	5,241
3. OTHER	621	0	557	-7	-540	631	227	0	0	227
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	447	-1,059	6,628	242	1,387	7,645	4,503	-106	164	4,561
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	6,803	10,149	24,995	3,366	17,299	62,612	13,489	119	547	14,155
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	7,250	9,090	31,623	3,608	18,686	70,257	17,992	13	711	18,716

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1983-84 to 1987-88

	1983-84	1984-85	1985-86	1986-87	1987-88
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	73.9%	74.2%	73.7%	71.8%	69.4%
Extra Formula	1.0	1.3	1.3	1.3	3.1
MCU Grants	1.5	0.7	1.1	3.6	4.4
Other	0.5	0.4	0.6	0.5	0.6
Total Ontario Grants	77.0	76.7	76.7	77.3	77.6
Federal	0.0	0.0	0.1	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.1	0.1	0.1
Fees					
Tuition Credit	18.6	18.7	18.6	18.2	18.1
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.2	1.2	1.3	1.3	1.2
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.5	0.4	0.5	0.4	0.4
Non-Government Grants & Contracts	0.0	0.0	0.0	0.1	0.1
Sales of Service & Products	1.7	1.9	1.7	0.0	0.0
Investment Income	0.8	0.9	1.0	1.6	1.5
Miscellaneous	0.3	0.1	0.1	0.9	0.9
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	70.2%	69.3%	69.2%	67.2%	68.1%
Other (including non-credit)	1.4	1.4	1.4	1.5	1.5
Ancillary Enterprises	10.2	10.0	10.3	10.2	10.6
Sponsored Research	14.7	15.3	15.0	14.1	14.3
Trust and Endowment	3.6	3.9	4.2	6.1	5.4
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.4%	97.3%	96.1%	96.3%	96.9%
Capital	2.6	2.7	3.9	3.7	3.1
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE ANALYSIS OF EXPENSES

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1983-84 to 1987-88

	1983-84	1984-85	1985-86	1986-87	1987-88
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.6%	38.5%	38.2%	38.5%	38.8%
Other Instruction and Research	3.9	3.9	3.9	3.8	3.9
Other Salaries and Wages	28.1	28.0	28.2	28.1	28.3
Total Salaries and Wages	70.5	70.3	70.3	70.4	70.9
Employee Benefits	8.9	9.0	9.1	8.8	8.2
Total Salaries and Benefits	79.5	79.3	79.4	79.2	79.1
Library Acquisitions	2.2	2.2	2.2	2.2	2.2
Equipment and Furniture, Purchase, Rental and Maintenance	4.0	4.1	4.1	5.0	4.6
Operational Supplies and Expenses	4.8	5.0	5.2	4.9	5.0
Utilities	3.6	3.5	3.5	3.2	3.1
Municipal Taxes	0.6	0.6	0.6	0.6	0.8
Renovations, Alterations and Major Repairs	1.0	1.0	0.8	0.6	0.6
Externally Contracted Services	1.3	1.1	1.1	1.1	1.2
Scholarships, Bursaries, etc.	0.9	0.9	0.9	0.9	0.9
Principal and Interest Repayments	0.0	0.0	0.1	0.1	0.1
Miscellaneous	2.4	2.5	2.6	2.6	2.8
Internal Cost Allocations	-0.3	-0.4	-0.4	-0.4	-0.5
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.3%	64.6%	64.6%	64.7%	64.8%
Library	7.1	7.1	7.1	7.3	7.1
Academic Central Computing	2.6	2.3	2.2	2.4	2.4
Total Instruction, Library, Ac. Cent. Comp.	74.0	74.0	73.9	74.4	74.3
Non-Academic Central Computing	1.4	1.5	1.4	1.4	1.3
Student Services	3.2	3.2	3.4	3.4	3.4
Administration	6.3	6.3	6.7	6.6	6.6
Physical Plant	13.4	13.3	13.0	12.6	12.5
Other	1.7	1.6	1.6	1.6	1.8
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	70.8%	70.4%	70.2%	70.3%	69.7%
Other (including non-credit)	1.4	1.4	1.4	1.5	1.5
Ancillary Enterprises	10.4	10.0	10.2	10.4	10.6
Sponsored Research	14.2	14.9	14.7	14.4	14.7
Trust and Endowment	3.1	3.4	3.6	3.5	3.6
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.6%	97.2%	96.5%	95.4%	96.2%
Capital	2.4	2.8	3.5	4.6	3.8
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

ENROLMENT AND BASIC INCOME UNITS (BIU's) IN 1987-88[1] (NOT TO BE RELATED TO FORMULA GRANTS)

	ENROLMENT			BIU's		
	UNDERGRADUATE FFTEs	GRADUATE[2] FTEs	TOTAL	UNDERGRADUATE[3]	GRADUATE[4]	TOTAL
BROCK	6,245.9	457.4	6,703.3	9,239.9	806.2	10,046.1
CARLETON	12,550.9	1,275.7	13,826.6	16,565.3	4,257.5	20,822.8
GUELPH	10,402.6	909.8	11,312.4	17,725.2	3,907.4	21,632.7
LAKEHEAD	4,088.7	139.9	4,228.6	5,740.4	417.2	6,157.7
LAURENTIAN	5,328.7	98.7	5,427.4	7,713.1	337.6	8,050.7
ALGOMA	350.6	0.0	350.6	350.6	0.0	350.6
NIPISSING	881.4	0.0	881.4	1,445.5	0.0	1,445.5
HEARST	63.3	0.0	63.3	63.3	0.0	63.3
McMASTER	11,566.0	1,402.2	12,968.2	18,313.6	5,368.0	23,681.6
OTTAWA	14,541.0	2,102.9	16,643.9	22,662.6	6,300.4	28,963.0
QUEEN'S	11,648.9	1,642.7	13,291.6	19,804.1	6,194.3	25,998.4
TORONTO	35,544.0	4,837.4	40,381.4	60,203.5	18,500.9	78,704.4
TRENT	3,736.7	39.5	3,776.2	4,999.0	132.1	5,131.1
WATERLOO	14,790.4	1,310.5	16,100.9	22,783.9	5,598.5	28,382.4
WESTERN	21,476.1	1,894.9	23,371.0	31,770.6	6,676.3	38,446.9
WLU	5,788.9	419.0	6,207.9	7,664.3	1,197.0	8,861.3
WINDSOR	9,333.5	558.2	9,891.7	12,637.4	1,942.5	14,579.9
YORK	24,642.3	1,965.1	26,607.4	35,774.2	6,807.7	42,581.9
OISE	64.7	1,523.4	1,588.1	109.8	4,659.3	4,769.1
RYERSON	11,640.8	0.0	11,640.8	16,533.5	0.0	16,533.5
OCA	1,907.3	0.0	1,907.3	2,575.2	0.0	2,575.2
DOMINICAIN	42.6	28.2	70.8	42.6	23.1	65.6
TOTAL	206,635.3	20,605.5	227,240.8	314,717.8	73,125.9	387,843.6

Notes:
1. Including enrolment and BIU's in affiliated and federated institutions.
2. Including summer session.
3. Including imputing adjustments.
4. Including minimum/maximum adjustments.

Source: Ontario Ministry of Colleges and Universities' UAR Financial Report.
Details on Formula Grants are found in Ontario Operating Formula Manual.

SUMMARY INFORMATION FOR UNIVERSITIES

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,852,296	0	42,460	276,846	0	2,171,602	396,864	143,601	86,295	2,798,362	32,368
2. TOTAL EXPENSE (FROM TABLE 3)	1,824,714	0	39,600	267,638	0	2,131,952	394,844	93,548	104,871	2,725,215	0
3. NET REVENUE (EXPENSE)	27,582	0	2,860	9,208	0	39,650	2,020	50,053	-18,576	73,147	32,368
4. NET RECONCILING ITEMS	3,840	0	-2,879	-347	0	614	-2,381	-434	10,417	8,216	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	31,422	0	-19	8,861	0	40,264	-361	49,619	-8,159	81,363	32,368
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-24,034	0	-86	-3,123	0	-27,243	17,966	-25,651	21,830	-13,098	13,098
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-8,510	8,473	0	-4,483	4,520	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-1,122	8,473	-105	1,255	4,520	13,021	17,605	23,968	13,671	68,265	45,466
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-12,428	62,041	2,706	12,441	14,115	78,875	154,034	148,154	39,996	421,059	346,372
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-13,550	70,514	2,601	13,696	18,635	91,896	171,639	172,122	53,667	489,324	391,838

Note: In addition to the above revenue and expenses, $25,590 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	1,298,254	0	0	1,298,254	0	0	0	1,298,254	0
(II) EXTRA FORMULA	56,802	0	0	56,802	0	0	0	56,802	0
(III) OTHER MCU GRANTS	83,462	1,234	0	84,696	4,848	779	59,629	149,952	0
(B) OTHER ONTARIO GRANTS	11,121	6,871	141	18,133	59,124	8,919	562	86,738	0
TOTAL ONTARIO GRANTS	1,449,639	8,105	141	1,457,885	63,972	9,698	60,191	1,591,746	0
(C) FEDERAL	1,484	1,298	73	2,855	215,382	9,791	2,347	230,375	525
(D) MUNICIPAL	83	0	0	83	353	0	0	436	6
(E) OTHER	771	0	0	771	6,040	688	0	7,499	0
2. FEES (A) TUITION CREDIT	334,572	0	0	334,572	0	0	0	334,572	0
(B) TUITION NON-CREDIT	0	27,780	0	27,780	0	0	0	27,780	0
(C) MISCELLANEOUS	21,951	3,377	87,314	112,642	0	0	0	112,642	0
3. BORROWINGS	0	0	0	0	0	0	8,267	8,267	0
4. DONATIONS	1,315	406	0	1,721	8,595	67,204	5,280	82,800	15,795
5. NON-GOVT. GRANTS & CONTRACTS	276	334	199	809	91,570	9,807	0	102,186	0
6. SALES OF SERVICE AND PRODUCTS	0	0	186,635	186,635	0	0	0	186,635	0
7. INVESTMENT INCOME	24,791	377	620	25,788	6,874	40,247	4,072	76,981	15,967
8. MISCELLANEOUS	17,414	783	1,864	20,061	4,078	6,166	6,138	36,443	75
TOTAL	1,852,296	42,460	276,846	2,171,602	396,864	143,601	86,295	2,798,362	32,368

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1988

SOURCE OF REVENUE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	McMA (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. GOVERNMENT GRANTS AND CONTRACTS																						
(A) ONTARIO MCU																						
(I) FORMULA	63.8	67.4	71.5	60.2	51.7	46.1	54.7	43.7	71.2	68.1	70.1	67.3	74.9	71.3	74.7	59.4	75.2	72.3	67.6	71.0	62.9	70.1
(II) EXTRA FORMULA	6.1	0.8	1.0	14.2	18.8	13.4	18.0	32.8	0.8	4.8	0.5	8.7	1.3	3.7	0.9	9.7	0.0	1.1	3.2	0.2	5.6	3.1
(III) OTHER MCU GRANTS	3.6	4.2	4.4	4.5	5.2	19.6	3.4	10.8	5.2	2.2	2.8	4.6	5.0	3.1	5.9	3.8	2.8	4.4	3.1	3.4	3.8	4.5
(B) OTHER ONTARIO GRANTS	0.0	0.1	3.2	0.0	4.0	0.0	0.0	0.0	0.0	0.1	17.4	0.6	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.1	0.0	0.6
TOTAL ONTARIO GRANTS	73.5	72.5	80.2	78.9	79.6	79.1	76.0	87.3	77.2	75.2	90.7	81.3	81.3	78.1	81.5	72.9	78.1	78.0	73.9	74.6	72.3	78.3
(C) FEDERAL	0.0	0.5	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.2	0.1
(D) MUNICIPAL	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(E) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.0
2. FEES (A) TUITION CREDIT	24.2	21.9	15.6	17.5	17.7	17.3	18.3	9.3	15.6	19.9	7.2	15.8	16.1	18.8	15.2	22.5	19.1	17.9	22.8	22.8	24.0	18.1
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	1.1	2.2	0.8	0.9	1.0	0.0	0.4	0.6	0.7	2.5	0.0	0.9	0.8	1.8	1.2	2.1	0.6	1.6	1.1	1.4	1.4	1.2
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. DONATIONS	0.0	0.4	0.0	0.2	0.4	0.0	1.0	0.0	0.1	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.1
5. NON-GOVT. GRANTS & CONTRACTS	0.0	0.1	0.0	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. INVESTMENT INCOME	0.5	1.2	2.0	2.0	0.2	0.0	3.6	1.6	1.8	1.5	1.4	1.3	0.1	0.9	1.8	1.5	1.5	1.2	2.0	1.1	1.0	1.3
8. MISCELLANEOUS	0.7	1.2	1.3	0.1	1.0	1.1	0.8	1.2	4.6	0.5	0.5	0.7	1.7	0.4	0.2	0.9	0.7	1.0	0.2	0.1	0.5	0.9
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1988

TABLE 2B
EXPENDABLE REVENUE ANALYSIS

TYPE OF FUND INSTITUTION	NON-CAPITAL						TOTAL EXPENDABLE FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	84.9	0.0	10.3	3.5	1.3	100.0	94.6	5.4	100.0
CARLETON	73.1	0.8	13.4	11.0	1.8	100.0	98.9	1.1	100.0
GUELPH	56.3	3.2	11.0	24.1	5.3	100.0	98.3	1.7	100.0
LAKEHEAD	80.7	0.8	8.9	8.8	0.7	100.0	97.2	2.8	100.0
LAURENTIAN	78.0	0.2	9.9	5.2	6.7	100.0	93.7	6.3	100.0
ALGOMA	94.4	0.0	5.6	0.0	0.0	100.0	82.3	17.7	100.0
NIPISSING	94.5	0.0	0.0	5.3	0.2	100.0	97.2	2.8	100.0
HEARST	95.7	0.0	4.3	0.0	0.0	100.0	95.0	5.0	100.0
McMASTER	54.4	0.3	9.5	24.7	11.1	100.0	99.0	1.0	100.0
ONTARIO COLLEGE OF ART	96.0	0.0	3.2	0.0	0.8	100.0	98.4	1.6	100.0
OISE	82.6	0.6	6.1	10.6	0.2	100.0	100.0	0.0	100.0
OTTAWA	74.5	0.2	4.3	16.9	4.1	100.0	96.2	3.8	100.0
QUEEN'S	60.2	0.2	9.6	17.2	12.8	100.0	96.4	3.6	100.0
RYERSON	83.8	3.7	8.1	3.4	1.0	100.0	93.5	6.5	100.0
TORONTO	63.4	3.1	9.8	17.1	6.6	100.0	95.5	4.5	100.0
TRENT	69.2	0.1	22.1	4.5	4.1	100.0	99.2	0.8	100.0
WATERLOO	65.3	0.1	12.4	17.6	4.6	100.0	96.8	3.2	100.0
WESTERN	67.0	3.1	12.1	14.2	3.7	100.0	97.9	2.1	100.0
WILFRID LAURIER	79.4	0.0	13.7	2.1	4.8	100.0	93.2	6.8	100.0
WINDSOR	81.5	0.0	11.2	5.8	1.5	100.0	97.4	2.6	100.0
YORK	81.4	1.0	10.6	5.7	1.4	100.0	99.2	0.8	100.0
AVERAGE ALL INSTITUTIONS	68.3	1.6	10.2	14.6	5.3	100.0	96.9	3.1	100.0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	706,877	6,712	0	713,589	39,426	10,473	0	763,488
(B) OTHER INSTRUCTION AND RESEARCH	71,798	4,480	0	76,278	75,416	4,342	0	156,036
(C) OTHER SALARIES AND WAGES	517,558	14,111	71,693	603,362	95,043	15,893	0	714,298
TOTAL SALARIES AND WAGES	1,296,233	25,303	71,693	1,393,229	209,885	30,708	0	1,633,822
2. EMPLOYEE BENEFITS	150,536	2,218	7,533	160,287	14,756	2,155	0	177,198
TOTAL SALARIES AND BENEFITS	1,446,769	27,521	79,226	1,553,516	224,641	32,863	0	1,811,020
3. LIBRARY ACQUISITIONS	40,486	102	0	40,588	1,790	1,000	44	43,422
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	83,560	1,234	7,214	92,008	47,761	7,037	9,263	156,069
5. OPERATIONAL SUPPLIES AND EXPENSES	91,544	6,003	24,755	122,302	82,087	20,677	75	225,141
6. COST OF GOODS SOLD	0	0	89,606	89,606	0	0	0	89,606
7. UTILITIES	57,418	409	15,212	73,039	1,443	142	0	74,624
8. MUNICIPAL TAXES	14,255	0	1,417	15,672	0	0	0	15,672
9. RENOVATIONS, ALTERATIONS AND REPAIRS	10,273	10	5,836	16,119	517	433	25,031	42,100
10. EXTERNALLY CONTRACTED SERVICES	22,670	331	22,465	45,466	842	354	0	46,662
11. SCHOLARSHIPS, BURSARIES, ETC.	16,286	14	0	16,300	2,320	20,524	0	39,144
12. PRINCIPAL AND INTEREST REPAYMENTS	1,272	2	13,751	15,025	0	38	4,210	19,273
13. LAND AND SITE SERVICES	138	26	59	223	0	1,196	1,820	3,239
14. BUILDINGS	0	0	463	463	0	0	62,069	62,532
15. MISCELLANEOUS	50,026	3,430	5,793	59,249	29,205	8,175	82	96,711
16. INTERNAL COST ALLOCATIONS	-9,983	518	1,841	-7,624	4,238	1,109	2,277	0
TOTAL	1,824,714	39,600	267,638	2,131,952	394,844	93,548	104,871	2,725,215

TABLE 3A
EXPENSE ANALYSIS

PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1988

TYPE OF FUND INSTITUTION	NON-CAPITAL						TOTAL FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	86.4	0.0	10.0	2.7	0.9	100.0	96.4	3.6	100.0
CARLETON	74.4	0.7	13.1	11.0	0.8	100.0	99.1	0.9	100.0
GUELPH	57.5	3.5	11.9	24.6	2.5	100.0	97.0	3.0	100.0
LAKEHEAD	79.8	0.9	9.0	9.5	0.9	100.0	94.7	5.3	100.0
LAURENTIAN	80.3	0.2	9.7	5.1	4.7	100.0	94.3	5.7	100.0
ALGOMA	94.3	0.0	5.7	0.0	0.0	100.0	100.0	0.0	100.0
NIPISSING	96.4	0.0	0.0	3.5	0.2	100.0	96.4	3.6	100.0
HEARST	98.6	0.0	1.4	0.0	0.0	100.0	100.0	0.0	100.0
McMASTER	55.5	0.3	9.6	25.0	9.6	100.0	99.1	0.9	100.0
ONTARIO COLLEGE OF ART	95.8	0.0	3.5	0.0	0.8	100.0	98.1	1.9	100.0
OISE	84.2	0.6	4.6	10.5	0.1	100.0	100.0	0.0	100.0
OTTAWA	74.9	0.2	4.3	15.9	4.7	100.0	95.8	4.2	100.0
QUEEN'S	63.4	0.2	8.4	17.5	10.5	100.0	95.4	4.6	100.0
RYERSON	88.1	1.1	6.9	3.2	0.7	100.0	90.1	9.9	100.0
TORONTO	64.7	3.3	10.2	18.0	3.8	100.0	94.9	5.1	100.0
TRENT	69.7	0.1	21.5	4.4	4.4	100.0	99.4	0.6	100.0
WATERLOO	68.3	0.1	12.8	17.8	1.1	100.0	94.4	5.6	100.0
WESTERN	66.0	3.2	12.2	16.8	1.7	100.0	97.7	2.3	100.0
WILFRID LAURIER	80.9	0.0	14.9	2.1	2.1	100.0	88.1	11.9	100.0
WINDSOR	81.8	0.0	10.9	5.9	1.4	100.0	97.1	2.9	100.0
YORK	82.1	1.0	10.0	5.8	1.0	100.0	98.5	1.5	100.0
AVERAGE ALL INSTITUTIONS	69.6	1.5	10.2	15.1	3.6	100.0	96.2	3.8	100.0

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR UNIVERSITIES

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	654,355	52,522	706,877	0	0	0	0	0	0	706,877
(B) OTHER INSTRUCTION AND RESEARCH	70,087	1,711	71,798	0	0	0	0	0	0	71,798
(C) OTHER SALARIES AND WAGES	164,462	23,432	187,894	70,195	35,532	32,607	84,884	93,412	13,034	517,558
TOTAL SALARIES AND WAGES	888,904	77,665	966,569	70,195	35,532	32,607	84,884	93,412	13,034	1,296,233
2. EMPLOYEE BENEFITS	99,039	10,189	109,228	8,639	4,303	3,263	10,796	12,449	1,858	150,536
TOTAL SALARIES AND BENEFITS	987,943	87,854	1,075,797	78,834	39,835	35,870	95,680	105,861	14,892	1,446,769
3. LIBRARY ACQUISITIONS	0	0	0	40,486	0	0	0	0	0	40,486
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	37,833	3,002	40,835	6,815	22,645	1,162	5,517	3,857	2,729	83,560
5. OPERATIONAL SUPPLIES AND EXPENSES	44,877	4,290	49,167	3,328	5,474	5,270	11,419	11,436	5,450	91,544
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	57,418	0	57,418
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	14,255	0	14,255
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	10,273	0	10,273
10. EXTERNALLY CONTRACTED SERVICES	1,677	624	2,301	307	1,098	526	1,375	16,723	340	22,670
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	16,286	0	0	0	16,286
12. PRINCIPAL AND INTEREST REPAYMENTS	237	0	237	0	272	75	26	138	524	1,272
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	138	0	138
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	20,895	872	21,767	435	1,085	2,980	7,213	6,786	9,760	50,026
16. INTERNAL COST ALLOCATIONS	-588	-597	-1,185	-471	-823	-528	-5,744	0	-1,232	-9,983
TOTAL	1,092,874	96,045	1,188,919	129,734	69,586	61,641	115,486	226,885	32,463	1,824,714

CENTRAL COMPUTING COSTS:		
	ACADEMIC	44,597
	NON-ACADEMIC	24,989
	TOTAL	69,586

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1988

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	McMA (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	40.0	37.1	34.0	37.4	41.1	42.1	35.9	36.3	37.1	47.0	36.0	39.6	40.0	44.6	38.1	43.2	35.9	40.5	39.7	38.3	39.9	38.7
(B) OTHER INSTRUCTION AND RESEARCH	4.0	5.8	2.5	5.6	1.4	0.0	11.4	0.3	4.5	4.6	9.5	2.9	3.6	0.4	5.3	5.8	4.3	2.4	2.4	5.4	3.1	3.9
(C) OTHER SALARIES AND WAGES	24.1	25.5	31.4	26.5	25.1	29.4	15.8	20.6	29.1	19.8	23.7	26.7	28.3	29.1	30.3	25.0	30.3	26.7	26.8	27.7	29.6	28.4
TOTAL SALARIES AND WAGES	68.1	68.4	67.9	69.5	67.7	71.5	63.1	57.2	70.7	71.4	69.2	69.2	71.9	74.1	73.7	74.1	70.6	69.6	68.8	71.4	72.6	71.0
2. EMPLOYEE BENEFITS	8.2	9.4	9.3	7.9	8.7	6.4	8.0	6.5	8.9	7.2	8.8	9.2	7.8	10.4	5.3	8.4	8.1	10.4	7.7	10.0	8.4	8.2
TOTAL SALARIES AND BENEFITS	76.3	77.8	77.2	77.5	76.4	77.9	71.1	63.7	79.7	78.6	78.0	78.4	79.7	84.5	79.0	82.5	78.7	80.0	76.5	81.4	80.9	79.3
3. LIBRARY ACQUISITIONS	2.6	2.4	1.9	2.6	2.2	2.7	1.9	2.1	3.2	0.4	0.6	2.1	2.8	0.9	2.1	2.0	2.3	2.4	2.9	2.3	2.1	2.2
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5.5	4.8	7.4	5.5	5.1	1.7	8.0	13.3	2.9	1.6	2.8	4.8	5.4	3.6	3.8	2.1	5.2	4.9	4.2	5.3	4.3	4.6
5. OPERATIONAL SUPPLIES AND EXPENSES	7.5	5.6	6.2	5.3	5.1	5.0	7.2	5.2	7.8	7.2	2.0	4.1	5.6	2.9	5.4	4.6	5.8	4.0	8.2	2.9	2.9	5.0
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	3.7	3.3	1.5	3.9	3.0	1.1	0.9	1.1	3.2	3.1	1.4	3.3	2.5	3.3	4.3	2.4	3.0	2.7	1.8	2.8	3.3	3.1
8. MUNICIPAL TAXES	0.9	1.0	0.8	0.8	0.7	0.5	0.6	0.1	0.7	0.8	0.1	0.8	1.0	0.6	0.7	1.0	0.9	0.8	1.0	0.8	0.8	0.8
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0.7	0.5	0.6	0.1	1.0	0.8	1.1	0.0	0.1	0.2	0.4	0.9	0.2	0.3	1.1	0.0	0.7	0.1	0.6	0.6	0.5	0.6
10. EXTERNALLY CONTRACTED SERVICES	0.4	1.3	0.9	0.3	2.1	0.7	0.0	0.4	1.6	2.4	10.7	2.9	0.0	3.1	1.0	0.5	0.2	1.1	0.3	0.3	0.7	1.2
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	1.1	0.6	0.0	0.0	0.0	1.7	0.0	0.0	0.0	2.1	0.8	0.0	0.1	1.7	1.2	0.7	1.5	1.0	0.9	0.9	0.9
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	5.3	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.0	0.3	0.1
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	2.4	2.1	3.1	5.0	4.8	4.3	7.5	13.8	1.6	5.6	3.1	3.3	3.5	2.8	1.2	3.7	2.4	3.4	3.7	3.4	3.4	2.7
16. INTERNAL COST ALLOCATIONS	0.0	0.0	-0.2	-0.8	-0.4	0.0	0.0	0.0	-0.6	0.0	-1.2	-1.4	-0.7	-2.2	-0.4	0.0	0.0	-1.0	-0.2	-0.6	0.0	-0.5
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 4B
OPERATING EXPENSE ANALYSIS

PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1988

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH											
INSTITUTION	ALL EXCL. MED. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	ACADEMIC CENTRAL COMPUTING (5)	ACAD. SUB-TOTAL (6)	NON-ACADEMIC CENTRAL COMPUTING (7)	STUDENT SERVICES (8)	ADMIN. (9)	PHYSICAL PLANT (10)	OTHER (11)	TOTAL (12)
BROCK	63.7	0.0	63.7	6.9	3.8	74.3	0.9	2.0	7.5	12.9	2.3	100.0
CARLETON	64.0	0.0	64.0	8.0	2.5	74.5	1.8	3.0	6.7	12.7	1.4	100.0
GUELPH	61.7	0.0	61.7	5.9	3.5	71.1	1.7	4.1	7.1	13.3	2.8	100.0
LAKEHEAD	64.7	0.0	64.7	6.3	1.6	72.7	1.2	2.5	7.7	14.3	1.7	100.0
LAURENTIAN	66.7	0.0	66.7	6.8	1.2	74.7	1.2	1.9	8.1	12.0	2.2	100.0
ALGOMA	48.9	0.0	48.9	12.7	2.9	64.5	1.9	5.1	17.3	11.2	0.0	100.0
NIPISSING	65.1	0.0	65.1	4.1	0.0	69.3	0.0	6.4	14.6	9.8	0.0	100.0
HEARST	65.7	0.0	65.7	8.1	0.0	73.8	0.0	0.0	23.2	3.0	0.0	100.0
McMASTER	54.7	11.5	66.2	7.9	1.4	75.5	2.2	1.9	5.7	12.5	2.2	100.0
ONTARIO COLLEGE OF ART	63.1	0.0	63.1	4.0	0.0	67.0	0.0	1.5	15.2	12.4	3.8	100.0
OISE	61.4	0.0	61.4	7.2	2.2	70.8	0.6	2.1	13.1	13.1	0.3	100.0
OTTAWA	57.0	8.9	65.9	6.7	2.7	75.3	1.3	2.9	5.8	13.2	1.6	100.0
QUEEN'S	54.8	9.9	64.7	9.0	2.9	76.6	1.4	3.3	3.8	11.6	3.3	100.0
RYERSON	64.2	0.0	64.2	3.7	2.4	70.3	2.3	2.3	11.3	11.6	2.2	100.0
TORONTO	55.2	11.2	66.5	7.8	2.2	76.5	0.6	3.7	5.0	13.4	0.7	100.0
TRENT	63.2	0.0	63.2	7.9	1.0	72.1	1.9	3.9	8.0	11.4	2.8	100.0
WATERLOO	63.4	0.0	63.4	6.5	2.7	72.6	1.4	4.9	7.0	13.3	0.8	100.0
WESTERN	58.7	9.6	68.4	7.5	2.8	78.6	1.5	3.6	4.9	9.8	1.6	100.0
WILFRID LAURIER	64.3	0.0	64.3	7.0	1.5	72.8	1.0	5.0	7.6	10.0	3.5	100.0
WINDSOR	63.0	0.0	63.0	7.9	3.3	74.2	1.1	4.3	5.7	13.3	1.4	100.0
YORK	65.4	0.0	65.4	6.1	2.4	73.9	1.9	3.3	6.3	12.0	2.7	100.0
AVERAGE ALL INSTITUTIONS	59.9	5.3	65.2	7.1	2.4	74.7	1.4	3.4	6.3	12.4	1.8	100.0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	5,129	7,872	28,072	287	4,096	45,456	8,943	-75	652	9,520
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	3,671	8,931	22,068	38	2,275	36,983	4,695	31	501	5,227
3. OTHER	0	0	557	-7	-550	0	227	0	0	227
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	1,458	-1,059	6,561	242	1,271	8,473	4,475	-106	151	4,520
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	6,792	10,149	24,968	3,366	16,766	62,041	13,449	119	547	14,115
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	8,250	9,090	31,529	3,608	18,037	70,514	17,924	13	698	18,635

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1983-84 to 1987-88

	1983-84	1984-85	1985-86	1986-87	1987-88
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	74.5%	74.9%	74.4%	72.5%	70.1%
Extra Formula	1.0	1.3	1.3	1.2	3.1
MCU Grants	1.6	0.7	1.1	3.7	4.5
Other	0.5	0.5	0.6	0.5	0.6
Total Ontario Grants	77.6	77.4	77.3	77.9	78.3
Federal	0.0	0.0	0.1	0.1	0.0
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Credit	18.6	18.7	18.6	18.1	18.1
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.2	1.2	1.3	1.3	1.2
Borrowings	0.1	0.0	0.0	0.0	0.0
Donations	0.0	0.0	0.1	0.1	0.0
Non-Government Grants & Contracts	0.0	0.0	0.0	0.0	0.0
Sales of Service & Products	1.5	1.7	1.5	0.0	0.0
Investment Income	0.8	1.0	1.1	1.3	1.3
Miscellaneous	0.3	0.0	0.0	1.0	1.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	70.3%	69.4%	69.3%	68.0%	68.3%
Other (including non-credit)	1.5	1.5	1.4	1.5	1.6
Ancillary Enterprises	9.7	9.6	9.8	9.8	10.2
Sponsored Research	15.0	15.7	15.3	14.6	14.6
Trust and Endowment	3.5	3.8	4.1	6.1	5.3
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.4%	97.3%	96.1%	96.2%	96.9%
Capital	2.6	2.7	3.9	3.8	3.1
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE ANALYSIS OF EXPENSES
BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND
TOTAL FOR ALL UNIVERSITIES
1983-84 to 1987-88

	1983-84	1984-85	1985-86	1986-87	1987-88
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.5%	38.4%	38.1%	38.4%	38.7
Other Instruction and Research	4.0	3.9	4.0	3.9	3.9
Other Salaries and Wages	28.0	28.1	28.3	28.1	28.4
Total Salaries and Wages	70.5	70.4	70.3	70.5	71.0
Employee Benefits	9.0	9.0	9.2	8.8	8.2
Total Salaries and Benefits	79.5	79.4	79.5	79.3	79.3
Library Acquisitions	2.2	2.2	2.1	2.2	2.2
Equipment and Furniture, Purchase, Rental and Maintenance	4.2	4.1	4.1	5.2	4.6
Operational Supplies and Expenses	4.9	4.9	5.2	4.9	5.0
Utilities	3.6	3.5	3.5	3.2	3.1
Municipal Taxes	0.6	0.6	0.6	0.6	0.8
Renovations, Alterations and Major Repairs	1.0	1.0	0.8	0.6	0.6
Externally Contracted Services	1.2	1.1	1.1	1.1	1.2
Scholarships, Bursaries, etc.	0.8	0.8	0.8	0.8	0.9
Principal and Interest Repayments	0.0	0.0	0.0	0.0	0.0
Miscellaneous	2.3	2.4	2.5	2.5	2.7
Internal Cost Allocations	-0.3	-0.4	-0.4	-0.4	-0.5
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.8%	64.9%	64.9%	65.0%	65.2%
Library	7.1	7.1	7.1	7.3	7.1
Academic Central Computing	2.7	2.3	2.2	2.5	2.4
Total Instruction, Library, Ac. Cent. Comp.	74.5	74.3	74.3	74.8	74.7
Non-Academic Central Computing	1.4	1.5	1.5	1.4	1.4
Student Services	3.2	3.2	3.3	3.4	3.4
Administration	6.0	6.1	6.3	6.3	6.3
Physical Plant	13.2	13.3	13.0	12.5	12.4
Other	1.6	1.6	1.5	1.6	1.8
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	70.9%	70.4%	70.2%	70.3%	69.7%
Other (including non-credit)	1.4	1.4	1.4	1.5	1.5
Ancillary Enterprises	10.0	9.6	9.8	10.0	10.2
Sponsored Research	14.6	15.3	15.1	14.8	15.1
Trust and Endowment	3.1	3.3	3.5	3.4	3.6
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.6%	97.3%	96.4%	95.3%	96.2%
Capital	2.4	2.7	3.6	4.7	3.8
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

TREATMENT AND REHABILITATION FUNDS FOR THE FISCAL YEAR ENDED 30 APRIL 1988 (IN THOUSANDS OF DOLLARS)

REVENUE	OPERATING	TOTAL
McMaster University	3,495	3,495
University of Ottawa	3,323	3,323
Queen's University	2,613	2,613
University of Toronto	12,343	12,343
University of Western Ontario	3,816	3,816
Total	25,590	25,590

EXPENSE Salaries and Wages (a) Academic Ranks	OPERATING INSTRUCTION AND RESEARCH ALL EXCL. MEDICINE	MEDICINE	TOTAL
McMaster University		3,495	3,495
University of Ottawa		3,323	3,323
Queen's University		2,613	2,613
University of Toronto	318	12,025	12,343
University of Western Ontario	90	3,726	3,816
Total	408	25,182	25,590

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 8 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement to the universities for medical and dental services provided by geographic full-time academic staff.

BROCK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: BROCK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	39,906	0	7	4,820	0	44,733	1,622	621	2,660	49,636	63
2. TOTAL EXPENSE (FROM TABLE 3)	40,247	0	0	4,672	0	44,919	1,245	413	1,753	48,330	0
3. NET REVENUE (EXPENSE)	-341	0	7	148	0	-186	377	208	907	1,306	63
4. NET RECONCILING ITEMS	98	0	-7	-148	0	-57	0	70	0	13	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-243	0	0	0	0	-243	377	278	907	1,319	63
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	-306	306	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	78	-78	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-165	-78	0	0	0	-243	377	-28	1,213	1,319	63
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	34	184	0	0	0	218	929	77	-642	582	1,662
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-131	106	0	0	0	-25	1,306	49	571	1,901	1,725

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: BROCK

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	25,461	0	0	25,461	0	0	0	25,461	0
(II) EXTRA FORMULA	2,433	0	0	2,433	0	0	0	2,433	0
(III) OTHER MCU GRANTS	1,435	0	0	1,435	0	0	902	2,337	0
(B) OTHER ONTARIO GRANTS	15	0	0	15	154	0	0	169	0
TOTAL ONTARIO GRANTS	29,344	0	0	29,344	154	0	902	30,400	0
(C) FEDERAL	0	0	0	0	1,372	0	0	1,372	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	9,654	0	0	9,654	0	0	0	9,654	0
(B) TUITION NON-CREDIT	0	7	0	7	0	0	0	7	0
(C) MISCELLANEOUS	426	0	1,652	2,078	0	0	0	2,078	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	467	0	467	63
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	96	0	0	96	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,168	3,168	0	0	0	3,168	0
7. INVESTMENT INCOME	189	0	0	189	0	154	95	438	0
8. MISCELLANEOUS	293	0	0	293	0	0	1,663	1,956	0
TOTAL	39,906	7	4,820	44,733	1,622	621	2,660	49,636	63

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: BROCK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	16,094	0	0	16,094	0	0	0	16,094
(B) OTHER INSTRUCTION AND RESEARCH	1,599	0	0	1,599	624	0	0	2,223
(C) OTHER SALARIES AND WAGES	9,700	0	1,082	10,782	0	0	0	10,782
TOTAL SALARIES AND WAGES	27,393	0	1,082	28,475	624	0	0	29,099
2. EMPLOYEE BENEFITS	3,308	0	123	3,431	46	0	0	3,477
TOTAL SALARIES AND BENEFITS	30,701	0	1,205	31,906	670	0	0	32,576
3. LIBRARY ACQUISITIONS	1,027	0	0	1,027	0	0	0	1,027
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,217	0	122	2,339	158	0	0	2,497
5. OPERATIONAL SUPPLIES AND EXPENSES	3,033	0	300	3,333	417	74	0	3,824
6. COST OF GOODS SOLD	0	0	2,138	2,138	0	0	0	2,138
7. UTILITIES	1,485	0	202	1,687	0	0	0	1,687
8. MUNICIPAL TAXES	352	0	0	352	0	0	0	352
9. RENOVATIONS, ALTERATIONS AND REPAIRS	290	0	293	583	0	0	0	583
10. EXTERNALLY CONTRACTED SERVICES	179	0	0	179	0	0	0	179
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	283	0	283
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	136	136	0	0	500	636
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	1,253	1,253
15. MISCELLANEOUS	963	0	276	1,239	0	56	0	1,295
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	40,247	0	4,672	44,919	1,245	413	1,753	48,330

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: BROCK

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH: ALL EXCL. MED (1)	INSTRUCTION AND RESEARCH: MEDICINE (2)	INSTRUCTION AND RESEARCH: SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	16,094	0	16,094	0	0	0	0	0	0	16,094
(B) OTHER INSTRUCTION AND RESEARCH	1,599	0	1,599	0	0	0	0	0	0	1,599
(C) OTHER SALARIES AND WAGES	2,911	0	2,911	1,389	734	466	1,904	1,948	348	9,700
TOTAL SALARIES AND WAGES	20,604	0	20,604	1,389	734	466	1,904	1,948	348	27,393
2. EMPLOYEE BENEFITS	2,353	0	2,353	176	86	49	271	332	41	3,308
TOTAL SALARIES AND BENEFITS	22,957	0	22,957	1,565	820	515	2,175	2,280	389	30,701
3. LIBRARY ACQUISITIONS	0	0	0	1,027	0	0	0	0	0	1,027
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,207	0	1,207	60	787	0	103	60	0	2,217
5. OPERATIONAL SUPPLIES AND EXPENSES	1,150	0	1,150	99	273	288	482	465	276	3,033
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,485	0	1,485
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	352	0	352
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	290	0	290
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	179	0	179
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	326	0	326	6	20	0	278	61	272	963
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	25,640	0	25,640	2,757	1,900	803	3,038	5,172	937	40,247

CENTRAL COMPUTING COSTS:		
	ACADEMIC	1,520
	NON-ACADEMIC	380
	TOTAL	1,900

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	106	0	0	106	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	184	0	0	184	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	-78	0	0	-78	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	184	0	0	184	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	106	0	0	106	0	0	0	0

CARLETON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: CARLETON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	96,995	0	1,000	17,727	0	115,722	14,560	2,442	1,424	134,148	259
2. TOTAL EXPENSE (FROM TABLE 3)	96,218	0	877	16,949	0	114,044	14,226	1,005	1,141	130,416	0
3. NET REVENUE (EXPENSE)	777	0	123	778	0	1,678	334	1,437	283	3,732	259
4. NET RECONCILING ITEMS	-559	0	-123	31	0	-651	651	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	218	0	0	809	0	1,027	985	1,437	283	3,732	259
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-542	0	0	-34	0	-576	-57	-160	755	-38	38
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	108	-108	0	-888	888	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-216	-108	0	-113	888	451	928	1,277	1,038	3,694	297
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,246	884	0	388	1,562	4,080	5,904	3,901	-422	13,463	5,084
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,030	776	0	275	2,450	4,531	6,832	5,178	616	17,157	5,381

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	65,333	0	0	65,333	0	0	0	65,333	0
(II) EXTRA FORMULA	820	0	0	820	0	0	0	820	0
(III) OTHER MCU GRANTS	4,101	0	0	4,101	326	0	1,424	5,851	0
(B) OTHER ONTARIO GRANTS	76	0	0	76	449	0	0	525	0
TOTAL ONTARIO GRANTS	70,330	0	0	70,330	775	0	1,424	72,529	0
(C) FEDERAL	455	0	0	455	10,902	0	0	11,357	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	21,277	0	0	21,277	0	0	0	21,277	0
(B) TUITION NON-CREDIT	0	1,000	0	1,000	0	0	0	1,000	0
(C) MISCELLANEOUS	2,136	0	4,099	6,235	0	0	0	6,235	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	343	0	0	343	13	1,869	0	2,225	144
5. NON-GOVT. GRANTS & CONTRACTS	109	0	0	109	2,870	0	0	2,979	0
6. SALES OF SERVICE AND PRODUCTS	0	0	13,628	13,628	0	0	0	13,628	0
7. INVESTMENT INCOME	1,180	0	0	1,180	0	573	0	1,753	115
8. MISCELLANEOUS	1,165	0	0	1,165	0	0	0	1,165	0
TOTAL	96,995	1,000	17,727	115,722	14,560	2,442	1,424	134,148	259

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	35,731	0	0	35,731	1,034	0	0	36,765
(B) OTHER INSTRUCTION AND RESEARCH	5,573	412	0	5,985	4,273	0	0	10,258
(C) OTHER SALARIES AND WAGES	24,547	105	2,088	26,740	1,576	73	0	28,389
TOTAL SALARIES AND WAGES	65,851	517	2,088	68,456	6,883	73	0	75,412
2. EMPLOYEE BENEFITS	9,009	69	275	9,353	275	9	0	9,637
TOTAL SALARIES AND BENEFITS	74,860	586	2,363	77,809	7,158	82	0	85,049
3. LIBRARY ACQUISITIONS	2,290	0	0	2,290	0	0	0	2,290
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,661	31	121	4,813	1,854	16	9	6,692
5. OPERATIONAL SUPPLIES AND EXPENSES	5,347	174	861	6,382	3,020	125	0	9,527
6. COST OF GOODS SOLD	0	0	6,038	6,038	0	0	0	6,038
7. UTILITIES	3,216	0	814	4,030	8	0	0	4,038
8. MUNICIPAL TAXES	935	0	13	948	0	0	0	948
9. RENOVATIONS, ALTERATIONS AND REPAIRS	482	0	528	1,010	0	0	1,086	2,096
10. EXTERNALLY CONTRACTED SERVICES	1,259	0	5,347	6,606	0	0	0	6,606
11. SCHOLARSHIPS, BURSARIES, ETC.	1,079	0	0	1,079	0	477	0	1,556
12. PRINCIPAL AND INTEREST REPAYMENTS	28	0	446	474	0	0	0	474
13. LAND AND SITE SERVICES	2	0	0	2	0	0	46	48
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,059	86	418	2,563	2,186	305	0	5,054
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	96,218	877	16,949	114,044	14,226	1,005	1,141	130,416

TABLE 4.

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	35,731	0	35,731	0	0	0	0	0	0	35,731
(B) OTHER INSTRUCTION AND RESEARCH	5,573	0	5,573	0	0	0	0	0	0	5,573
(C) OTHER SALARIES AND WAGES	8,118	0	8,118	4,198	1,846	973	4,612	4,115	685	24,547
TOTAL SALARIES AND WAGES	49,422	0	49,422	4,198	1,846	973	4,612	4,115	685	65,851
2. EMPLOYEE BENEFITS	6,523	0	6,523	596	258	122	695	713	102	9,009
TOTAL SALARIES AND BENEFITS	55,945	0	55,945	4,794	2,104	1,095	5,307	4,828	787	74,860
3. LIBRARY ACQUISITIONS	0	0	0	2,290	0	0	0	0	0	2,290
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,880	0	1,880	422	1,818	61	242	187	51	4,661
5. OPERATIONAL SUPPLIES AND EXPENSES	2,830	0	2,830	161	114	586	368	1,104	184	5,347
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,216	0	3,216
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	935	0	935
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	482	0	482
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,259	0	1,259
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,079	0	0	0	1,079
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	28	0	0	0	28
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	2	0	2
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	944	0	944	26	41	15	487	232	314	2,059
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	61,599	0	61,599	7,693	4,077	2,864	6,404	12,245	1,336	96,218

CENTRAL COMPUTING COSTS:		
	ACADEMIC	2,365
	NON-ACADEMIC	1,712
	TOTAL	4,077

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	164	112	358	27	0	661	1,471	0	0	1,471
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	762	7	0	769	583	0	0	583
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	164	112	-404	20	0	-108	888	0	0	888
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	41	0	776	67	0	884	1,562	0	0	1,562
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	205	112	372	87	0	776	2,450	0	0	2,450

GUELPH

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: GUELPH

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	111,555	0	6,416	21,830	0	139,801	47,658	10,562	3,486	201,507	1,986
2. TOTAL EXPENSE (FROM TABLE 3)	109,943	0	6,745	22,712	0	139,400	46,999	4,838	5,984	197,221	0
3. NET REVENUE (EXPENSE)	1,612	0	-329	-882	0	401	659	5,724	-2,498	4,286	1,986
4. NET RECONCILING ITEMS	-252	0	329	0	0	77	0	0	-11	66	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,360	0	0	-882	0	478	659	5,724	-2,509	4,352	1,986
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-566	0	0	1,075	0	509	176	-4,500	3,367	-448	448
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,740	1,740	0	-17	17	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-946	1,740	0	176	17	987	835	1,224	858	3,904	2,434
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	639	1,980	0	-53	251	2,817	7,579	7,388	382	18,166	14,613
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-307	3,720	0	123	268	3,804	8,414	8,612	1,240	22,070	17,047

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	79,748	0	0	79,748	0	0	0	79,748	0
(II) EXTRA FORMULA	1,159	0	0	1,159	0	0	0	1,159	0
(III) OTHER MCU GRANTS	4,952	0	0	4,952	281	0	2,347	7,580	0
(B) OTHER ONTARIO GRANTS	3,600	4,900	0	8,500	25,519	1,145	13	35,177	0
TOTAL ONTARIO GRANTS	89,459	4,900	0	94,359	25,800	1,145	2,360	123,664	0
(C) FEDERAL	0	0	0	0	16,440	1,470	1,126	19,036	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	464	14	0	478	0
2. FEES (A) TUITION CREDIT	17,387	0	0	17,387	0	0	0	17,387	0
(B) TUITION NON-CREDIT	0	1,516	0	1,516	0	0	0	1,516	0
(C) MISCELLANEOUS	940	0	12,952	13,892	0	0	0	13,892	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	5,072	0	5,072	1,911
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	4,071	1,027	0	5,098	0
6. SALES OF SERVICE AND PRODUCTS	0	0	8,339	8,339	0	0	0	8,339	0
7. INVESTMENT INCOME	2,265	0	0	2,265	0	1,834	0	4,099	0
8. MISCELLANEOUS	1,504	0	539	2,043	883	0	0	2,926	75
TOTAL	111,555	6,416	21,830	139,801	47,658	10,562	3,486	201,507	1,986

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	37,350	1,881	0	39,231	5,052	0	0	44,283
(B) OTHER INSTRUCTION AND RESEARCH	2,754	164	0	2,918	5,401	507	0	8,826
(C) OTHER SALARIES AND WAGES	34,555	2,116	6,127	42,798	16,008	848	0	59,654
TOTAL SALARIES AND WAGES	74,659	4,161	6,127	84,947	26,461	1,355	0	112,763
2. EMPLOYEE BENEFITS	10,215	480	615	11,310	2,632	102	0	14,044
TOTAL SALARIES AND BENEFITS	84,874	4,641	6,742	96,257	29,093	1,457	0	126,807
3. LIBRARY ACQUISITIONS	2,104	0	0	2,104	35	31	0	2,170
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8,124	178	1,101	9,403	4,833	199	0	14,435
5. OPERATIONAL SUPPLIES AND EXPENSES	6,854	1,196	2,691	10,741	9,013	1,531	0	21,285
6. COST OF GOODS SOLD	0	0	4,635	4,635	0	0	0	4,635
7. UTILITIES	1,639	336	2,944	4,919	1,298	20	0	6,237
8. MUNICIPAL TAXES	852	0	29	881	0	0	0	881
9. RENOVATIONS, ALTERATIONS AND REPAIRS	619	5	1,244	1,868	106	80	31	2,085
10. EXTERNALLY CONTRACTED SERVICES	1,010	129	247	1,386	3	124	0	1,513
11. SCHOLARSHIPS, BURSARIES, ETC.	646	14	0	660	175	805	0	1,640
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,870	1,870	0	38	180	2,088
13. LAND AND SITE SERVICES	32	0	0	32	0	0	0	32
14. BUILDINGS	0	0	276	276	0	0	5,773	6,049
15. MISCELLANEOUS	3,406	186	913	4,505	2,306	553	0	7,364
16. INTERNAL COST ALLOCATIONS	-217	60	20	-137	137	0	0	0
TOTAL	109,943	6,745	22,712	139,400	46,999	4,838	5,984	197,221

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	37,350	0	37,350	0	0	0	0	0	0	37,350
(B) OTHER INSTRUCTION AND RESEARCH	2,754	0	2,754	0	0	0	0	0	0	2,754
(C) OTHER SALARIES AND WAGES	12,170	0	12,170	3,263	2,184	2,910	4,491	8,211	1,326	34,555
TOTAL SALARIES AND WAGES	52,274	0	52,274	3,263	2,184	2,910	4,491	8,211	1,326	74,659
2. EMPLOYEE BENEFITS	7,042	0	7,042	487	299	366	631	1,208	182	10,215
TOTAL SALARIES AND BENEFITS	59,316	0	59,316	3,750	2,483	3,276	5,122	9,419	1,508	84,874
3. LIBRARY ACQUISITIONS	0	0	0	2,104	0	0	0	0	0	2,104
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,013	0	3,013	506	2,848	49	1,098	391	219	8,124
5. OPERATIONAL SUPPLIES AND EXPENSES	4,190	0	4,190	116	472	211	778	619	468	6,854
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,639	0	1,639
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	852	0	852
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	619	0	619
10. EXTERNALLY CONTRACTED SERVICES	138	0	138	0	0	63	351	349	109	1,010
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	646	0	0	0	646
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	32	0	32
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,127	0	1,127	34	143	208	420	679	795	3,406
16. INTERNAL COST ALLOCATIONS	47	0	47	0	-264	0	0	0	0	-217
TOTAL	67,831	0	67,831	6,510	5,682	4,453	7,769	14,599	3,099	109,943

CENTRAL COMPUTING COSTS:		
	ACADEMIC	3,807
	NON-ACADEMIC	1,875
	TOTAL	5,682

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	3,570	54	0	3,624	127	0	0	127
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	1,880	4	0	1,884	110	0	0	110
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	1,690	50	0	1,740	17	0	0	17
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	1,880	100	0	1,980	251	0	0	251
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	3,570	150	0	3,720	268	0	0	268

LAKEHEAD

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	34,827	0	363	3,854	0	39,044	3,783	322	1,232	44,381	262
2. TOTAL EXPENSE (FROM TABLE 3)	33,515	0	363	3,766	0	37,644	3,985	379	2,334	44,342	0
3. NET REVENUE (EXPENSE)	1,312	0	0	88	0	1,400	-202	-57	-1,102	39	262
4. NET RECONCILING ITEMS	-87	0	0	0	0	-87	0	0	0	-87	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,225	0	0	88	0	1,313	-202	-57	-1,102	-48	262
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-100	0	0	-7	0	-107	23	16	-34	-102	102
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,125	1,125	0	-81	81	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	1,125	0	0	81	1,206	-179	-41	-1,136	-150	364
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	1,416	0	0	309	1,725	1,911	329	2,691	6,656	2,920
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	2,541	0	0	390	2,931	1,732	288	1,555	6,506	3,284

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	20,978	0	0	20,978	0	0	0	20,978	0
(II) EXTRA FORMULA	4,936	0	0	4,936	0	0	0	4,936	0
(III) OTHER MCU GRANTS	1,560	47	0	1,607	27	0	674	2,308	0
(B) OTHER ONTARIO GRANTS	0	225	0	225	1,485	0	195	1,905	0
TOTAL ONTARIO GRANTS	27,474	272	0	27,746	1,512	0	869	30,127	0
(C) FEDERAL	161	48	0	209	1,797	0	0	2,006	0
(D) MUNICIPAL	0	0	0	0	12	0	0	12	0
(E) OTHER	0	0	0	0	28	0	0	28	0
2. FEES (A) TUITION CREDIT	6,095	0	0	6,095	0	0	0	6,095	0
(B) TUITION NON-CREDIT	0	43	0	43	0	0	0	43	0
(C) MISCELLANEOUS	300	0	2,040	2,340	0	0	0	2,340	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	63	0	0	63	70	116	284	533	192
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	270	0	0	270	0
6. SALES OF SERVICE AND PRODUCTS	0	0	1,802	1,802	0	0	0	1,802	0
7. INVESTMENT INCOME	684	0	0	684	0	205	78	967	70
8. MISCELLANEOUS	50	0	12	62	94	1	1	158	0
TOTAL	34,827	363	3,854	39,044	3,783	322	1,232	44,381	262

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	12,547	29	0	12,576	143	0	0	12,719
(B) OTHER INSTRUCTION AND RESEARCH	1,863	107	0	1,970	0	0	0	1,970
(C) OTHER SALARIES AND WAGES	8,891	55	624	9,570	1,930	0	0	11,500
TOTAL SALARIES AND WAGES	23,301	191	624	24,116	2,073	0	0	26,189
2. EMPLOYEE BENEFITS	2,664	8	58	2,730	109	0	0	2,839
TOTAL SALARIES AND BENEFITS	25,965	199	682	26,846	2,182	0	0	29,028
3. LIBRARY ACQUISITIONS	858	0	0	858	113	0	0	971
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,833	14	38	1,885	635	0	1,352	3,872
5. OPERATIONAL SUPPLIES AND EXPENSES	1,769	42	469	2,280	397	22	8	2,707
6. COST OF GOODS SOLD	0	0	1,081	1,081	0	0	0	1,081
7. UTILITIES	1,299	0	197	1,496	2	0	0	1,498
8. MUNICIPAL TAXES	258	0	0	258	0	0	0	258
9. RENOVATIONS, ALTERATIONS AND REPAIRS	23	0	0	23	0	0	774	797
10. EXTERNALLY CONTRACTED SERVICES	85	0	1,098	1,183	0	0	0	1,183
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	322	0	322
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	176	176	0	0	0	176
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	153	153
15. MISCELLANEOUS	1,688	56	35	1,779	435	35	47	2,296
16. INTERNAL COST ALLOCATIONS	-263	52	-10	-221	221	0	0	0
TOTAL	33,515	363	3,766	37,644	3,985	379	2,334	44,342

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAKEHEAD

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	12,547	0	12,547	0	0	0	0	0	0	12,547
(B) OTHER INSTRUCTION AND RESEARCH	1,863	0	1,863	0	0	0	0	0	0	1,863
(C) OTHER SALARIES AND WAGES	2,415	0	2,415	1,049	568	596	1,983	2,114	166	8,891
TOTAL SALARIES AND WAGES	16,825	0	16,825	1,049	568	596	1,983	2,114	166	23,301
2. EMPLOYEE BENEFITS	1,790	0	1,790	126	66	51	251	280	100	2,664
TOTAL SALARIES AND BENEFITS	18,615	0	18,615	1,175	634	647	2,234	2,394	266	25,965
3. LIBRARY ACQUISITIONS	0	0	0	858	0	0	0	0	0	858
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,229	0	1,229	21	246	25	179	128	5	1,833
5. OPERATIONAL SUPPLIES AND EXPENSES	799	0	799	21	74	119	172	562	22	1,769
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,299	0	1,299
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	258	0	258
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	23	0	23
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	26	0	0	0	59	0	85
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,068	0	1,068	15	7	39	234	55	270	1,688
16. INTERNAL COST ALLOCATIONS	-19	0	-19	0	0	10	-254	0	0	-263
TOTAL	21,692	0	21,692	2,116	961	840	2,565	4,778	563	33,515

CENTRAL COMPUTING COSTS:	ACADEMIC	551
	NON-ACADEMIC	410
	TOTAL	961

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: LAKEHEAD

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	75	0	0	55	1,940	2,070	87	0	14	101
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	63	0	42	8	832	945	0	0	20	20
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	12	0	-42	47	1,108	1,125	87	0	-6	81
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	346	0	120	100	850	1,416	270	0	39	309
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	358	0	78	147	1,958	2,541	357	0	33	390

* Other Operating Funds are for northern development, $742 thousand; future years' operating budget, $1,164 thousand; and other, $52 thousand.

** Other Ancillary Funds are the accumulated surplus from parking, $14 thousand; and the bookstore, $19 thousand.

LAURENTIAN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	36,077	0	73	4,577	0	40,727	2,422	3,077	3,094	49,320	128
2. TOTAL EXPENSE (FROM TABLE 3)	35,760	0	75	4,344	0	40,179	2,294	2,083	2,689	47,245	0
3. NET REVENUE (EXPENSE)	317	0	-2	233	0	548	128	994	405	2,075	128
4. NET RECONCILING ITEMS	-47	0	2	0	0	-45	45	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	270	0	0	233	0	503	173	994	405	2,075	128
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	59	0	0	-97	0	-38	-25	19	-61	-105	105
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-72	72	0	-37	37	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	257	72	0	99	37	465	148	1,013	344	1,970	233
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,578	340	0	269	519	-450	1,161	2,579	2,269	5,559	905
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-1,321	412	0	368	556	15	1,309	3,592	2,613	7,529	1,138

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	18,637	0	0	18,637	0	0	0	18,637	0
(II) EXTRA FORMULA	6,775	0	0	6,775	0	0	0	6,775	0
(III) OTHER MCU GRANTS	1,888	0	0	1,888	83	776	2,914	5,661	0
(B) OTHER ONTARIO GRANTS	1,431	0	0	1,431	557	561	0	2,549	0
TOTAL ONTARIO GRANTS	28,731	0	0	28,731	640	1,337	2,914	33,622	0
(C) FEDERAL	0	0	0	0	1,306	10	0	1,316	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	20	0	0	20	0
2. FEES (A) TUITION CREDIT	6,395	0	0	6,395	0	0	0	6,395	0
(B) TUITION NON-CREDIT	0	73	0	73	0	0	0	73	0
(C) MISCELLANEOUS	346	0	1,439	1,785	0	0	0	1,785	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	154	0	0	154	25	1,100	0	1,279	120
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	269	158	0	427	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,138	3,138	0	0	0	3,138	0
7. INVESTMENT INCOME	81	0	0	81	13	357	180	631	8
8. MISCELLANEOUS	370	0	0	370	149	115	0	634	0
TOTAL	36,077	73	4,577	40,727	2,422	3,077	3,094	49,320	128

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	14,712	13	0	14,725	71	78	0	14,874
(B) OTHER INSTRUCTION AND RESEARCH	505	0	0	505	495	149	0	1,149
(C) OTHER SALARIES AND WAGES	8,991	7	648	9,646	385	389	0	10,420
TOTAL SALARIES AND WAGES	24,208	20	648	24,876	951	616	0	26,443
2. EMPLOYEE BENEFITS	3,117	1	81	3,199	40	30	0	3,269
TOTAL SALARIES AND BENEFITS	27,325	21	729	28,075	991	646	0	29,712
3. LIBRARY ACQUISITIONS	802	0	0	802	0	0	0	802
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,811	0	246	2,057	323	38	0	2,418
5. OPERATIONAL SUPPLIES AND EXPENSES	1,820	51	347	2,218	737	820	0	3,775
6. COST OF GOODS SOLD	0	0	1,653	1,653	0	0	0	1,653
7. UTILITIES	1,082	0	282	1,364	0	0	0	1,364
8. MUNICIPAL TAXES	263	0	0	263	0	0	0	263
9. RENOVATIONS, ALTERATIONS AND REPAIRS	360	0	18	378	0	0	0	378
10. EXTERNALLY CONTRACTED SERVICES	734	0	497	1,231	0	3	0	1,234
11. SCHOLARSHIPS, BURSARIES, ETC.	12	0	0	12	0	243	0	255
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	405	405	0	0	0	405
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	2,689	2,689
15. MISCELLANEOUS	1,708	3	27	1,738	226	333	0	2,297
16. INTERNAL COST ALLOCATIONS	-157	0	140	-17	17	0	0	0
TOTAL	35,760	75	4,344	40,179	2,294	2,083	2,689	47,245

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAURENTIAN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	14,712	0	14,712	0	0	0	0	0	0	14,712
(B) OTHER INSTRUCTION AND RESEARCH	505	0	505	0	0	0	0	0	0	505
(C) OTHER SALARIES AND WAGES	2,995	0	2,995	1,342	402	397	2,182	1,370	303	8,991
TOTAL SALARIES AND WAGES	18,212	0	18,212	1,342	402	397	2,182	1,370	303	24,208
2. EMPLOYEE BENEFITS	2,286	0	2,286	180	56	52	300	206	37	3,117
TOTAL SALARIES AND BENEFITS	20,498	0	20,498	1,522	458	449	2,482	1,576	340	27,325
3. LIBRARY ACQUISITIONS	0	0	0	802	0	0	0	0	0	802
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,392	0	1,392	27	256	7	74	45	10	1,811
5. OPERATIONAL SUPPLIES AND EXPENSES	1,103	0	1,103	36	71	70	238	111	191	1,820
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1,082	0	1,082
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	263	0	263
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	360	0	360
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	22	25	0	28	659	0	734
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	12	0	0	0	12
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	874	0	874	11	14	156	225	186	242	1,708
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-157	0	0	-157
TOTAL	23,867	0	23,867	2,420	824	694	2,890	4,282	783	35,760

CENTRAL COMPUTING COSTS:		
	ACADEMIC	412
	NON-ACADEMIC	412
	TOTAL	824

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	269	59	0	0	328	84	0	0	84
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	213	43	0	0	256	47	0	0	47
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	56	16	0	0	72	37	0	0	37
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	213	43	84	0	340	519	0	0	519
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	269	59	84	0	412	556	0	0	556

ALGOMA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ALGOMA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	4,054	0	0	242	0	4,296	0	0	922	5,218	25
2. TOTAL EXPENSE (FROM TABLE 3)	4,117	0	0	248	0	4,365	0	0	0	4,365	0
3. NET REVENUE (EXPENSE)	-63	0	0	-6	0	-69	0	0	922	853	25
4. NET RECONCILING ITEMS	-6	0	0	6	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-69	0	0	0	0	-69	0	0	922	853	25
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-69	0	0	0	0	-69	0	0	922	853	25
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-35	0	0	0	0	-35	0	0	473	438	147
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-104	0	0	0	0	-104	0	0	1,395	1,291	172

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REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	1,870	0	0	1,870	0	0	0	1,870	0
(II) EXTRA FORMULA	542	0	0	542	0	0	0	542	0
(III) OTHER MCU GRANTS	795	0	0	795	0	0	922	1,717	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	3,207	0	0	3,207	0	0	922	4,129	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	40	0	0	40	0	0	0	40	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	700	0	0	700	0	0	0	700	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	0	0	0	0
5. NON-GOVT. GRANTS & CONTRACTS	64	0	0	64	0	0	0	64	0
6. SALES OF SERVICE AND PRODUCTS	0	0	242	242	0	0	0	242	0
7. INVESTMENT INCOME	0	0	0	0	0	0	0	0	25
8. MISCELLANEOUS	43	0	0	43	0	0	0	43	0
TOTAL	4,054	0	242	4,296	0	0	922	5,218	25

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	1,733	0	0	1,733	0	0	0	1,733
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	1,209	0	61	1,270	0	0	0	1,270
TOTAL SALARIES AND WAGES	2,942	0	61	3,003	0	0	0	3,003
2. EMPLOYEE BENEFITS	264	0	5	269	0	0	0	269
TOTAL SALARIES AND BENEFITS	3,206	0	66	3,272	0	0	0	3,272
3. LIBRARY ACQUISITIONS	112	0	0	112	0	0	0	112
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	72	0	0	72	0	0	0	72
5. OPERATIONAL SUPPLIES AND EXPENSES	205	0	4	209	0	0	0	209
6. COST OF GOODS SOLD	0	0	178	178	0	0	0	178
7. UTILITIES	44	0	0	44	0	0	0	44
8. MUNICIPAL TAXES	20	0	0	20	0	0	0	20
9. RENOVATIONS, ALTERATIONS AND REPAIRS	34	0	0	34	0	0	0	34
10. EXTERNALLY CONTRACTED SERVICES	27	0	0	27	0	0	0	27
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	218	0	0	218	0	0	0	218
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	179	0	0	179	0	0	0	179
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	4,117	0	248	4,365	0	0	0	4,365

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	1,733	0	1,733	0	0	0	0	0	0	1,733
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	355	90	129	487	148	0	1,209
TOTAL SALARIES AND WAGES	1,733	0	1,733	355	90	129	487	148	0	2,942
2. EMPLOYEE BENEFITS	141	0	141	36	9	13	50	15	0	264
TOTAL SALARIES AND BENEFITS	1,874	0	1,874	391	99	142	537	163	0	3,206
3. LIBRARY ACQUISITIONS	0	0	0	112	0	0	0	0	0	112
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	10	29	0	26	7	0	72
5. OPERATIONAL SUPPLIES AND EXPENSES	41	0	41	8	47	11	88	10	0	205
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	44	0	44
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	20	0	20
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	34	0	34
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	27	0	27
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	65	0	65	0	15	0	0	138	0	218
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	32	0	32	3	8	55	61	20	0	179
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	2,012	0	2,012	524	198	208	712	463	0	4,117

CENTRAL COMPUTING COSTS:		
	ACADEMIC	120
	NON-ACADEMIC	78
	TOTAL	198

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

NIPISSING

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: NIPISSING

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	7,758	0	0	0	0	7,758	436	14	239	8,447	7
2. TOTAL EXPENSE (FROM TABLE 3)	6,898	0	0	0	0	6,898	247	11	271	7,427	0
3. NET REVENUE (EXPENSE)	860	0	0	0	0	860	189	3	-32	1,020	7
4. NET RECONCILING ITEMS	-32	0	0	0	0	-32	0	0	32	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	828	0	0	0	0	828	189	3	0	1,020	7
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,500	0	0	0	0	-1,500	0	1,500	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	286	-286	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-386	-286	0	0	0	-672	189	1,503	0	1,020	7
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	659	467	0	0	0	1,126	50	1,018	12	2,206	812
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	273	181	0	0	0	454	239	2,521	12	3,226	819

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	4,240	0	0	4,240	0	0	0	4,240	0
(II) EXTRA FORMULA	1,394	0	0	1,394	0	0	0	1,394	0
(III) OTHER MCU GRANTS	261	0	0	261	0	0	239	500	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	5,895	0	0	5,895	0	0	239	6,134	0
(C) FEDERAL	0	0	0	0	427	0	0	427	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	9	0	0	9	0
2. FEES (A) TUITION CREDIT	1,418	0	0	1,418	0	0	0	1,418	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	29	0	0	29	0	0	0	29	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	75	0	0	75	0	14	0	89	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME	281	0	0	281	0	0	0	281	7
8. MISCELLANEOUS	60	0	0	60	0	0	0	60	0
TOTAL	7,758	0	0	7,758	436	14	239	8,447	7

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	2,475	0	0	2,475	0	0	0	2,475
(B) OTHER INSTRUCTION AND RESEARCH	785	0	0	785	0	0	0	785
(C) OTHER SALARIES AND WAGES	1,092	0	0	1,092	113	0	0	1,205
TOTAL SALARIES AND WAGES	4,352	0	0	4,352	113	0	0	4,465
2. EMPLOYEE BENEFITS	554	0	0	554	5	0	0	559
TOTAL SALARIES AND BENEFITS	4,906	0	0	4,906	118	0	0	5,024
3. LIBRARY ACQUISITIONS	133	0	0	133	0	0	0	133
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	549	0	0	549	0	0	0	549
5. OPERATIONAL SUPPLIES AND EXPENSES	500	0	0	500	51	0	0	551
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	64	0	0	64	0	0	0	64
8. MUNICIPAL TAXES	40	0	0	40	0	0	0	40
9. RENOVATIONS, ALTERATIONS AND REPAIRS	76	0	0	76	0	0	0	76
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	115	0	0	115	0	11	0	126
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	271	271
15. MISCELLANEOUS	515	0	0	515	78	0	0	593
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	6,898	0	0	6,898	247	11	271	7,427

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH: ALL EXCL. MED (1)	INSTRUCTION AND RESEARCH: MEDICINE (2)	INSTRUCTION AND RESEARCH: SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	2,475	0	2,475	0	0	0	0	0	0	2,475
(B) OTHER INSTRUCTION AND RESEARCH	785	0	785	0	0	0	0	0	0	785
(C) OTHER SALARIES AND WAGES	0	0	0	79	0	152	603	258	0	1,092
TOTAL SALARIES AND WAGES	3,260	0	3,260	79	0	152	603	258	0	4,352
2. EMPLOYEE BENEFITS	410	0	410	7	0	14	94	29	0	554
TOTAL SALARIES AND BENEFITS	3,670	0	3,670	86	0	166	697	287	0	4,906
3. LIBRARY ACQUISITIONS	0	0	0	133	0	0	0	0	0	133
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	357	0	357	54	0	8	89	41	0	549
5. OPERATIONAL SUPPLIES AND EXPENSES	198	0	198	11	0	7	152	129	3	500
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	64	0	64
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	40	0	40
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	76	0	76
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	115	0	0	0	115
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	268	0	268	1	0	144	66	36	0	515
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	4,493	0	4,493	285	0	440	1,004	673	3	6,898

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	286	0	0	286	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	-286	0	0	-286	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	143	0	286	0	38	467	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	143	0	0	0	38	181	0	0	0	0

* Other Operating Funds are for library reserve book purchases, $17 thousand; new program development, $18 thousand; and student athletics, $3 thousand.

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HEARST

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: HEARST

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES		SUBTOTAL	SPONSORED RESEARCH	TRUST AND ENDOWMENT	CAPITAL		
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	(6)	(7)	(8)	(9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	1,374	0	0	61	0	1,435	0	0	75	1,510	0
2. TOTAL EXPENSE (FROM TABLE 3)	1,481	0	0	21	0	1,502	0	0	0	1,502	0
3. NET REVENUE (EXPENSE)	-107	0	0	40	0	-67	0	0	75	8	0
4. NET RECONCILING ITEMS	40	0	0	-40	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-67	0	0	0	0	-67	0	0	75	8	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-67	0	0	0	0	-67	0	0	75	8	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	213	0	0	0	0	213	0	0	25	238	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	146	0	0	0	0	146	0	0	100	246	0

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	600	0	0	600	0	0	0	600	0
(II) EXTRA FORMULA	451	0	0	451	0	0	0	451	0
(III) OTHER MCU GRANTS	148	0	0	148	0	0	0	148	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	75	75	0
TOTAL ONTARIO GRANTS	1,199	0	0	1,199	0	0	75	1,274	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	128	0	0	128	0	0	0	128	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	8	0	20	28	0	0	0	28	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	0	0	0	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	23	23	0	0	0	23	0
7. INVESTMENT INCOME	22	0	0	22	0	0	0	22	0
8. MISCELLANEOUS	17	0	18	35	0	0	0	35	0
TOTAL	1,374	0	61	1,435	0	0	75	1,510	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: HEARST

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	537	0	0	537	0	0	0	537
(B) OTHER INSTRUCTION AND RESEARCH	5	0	0	5	0	0	0	5
(C) OTHER SALARIES AND WAGES	305	0	0	305	0	0	0	305
TOTAL SALARIES AND WAGES	847	0	0	847	0	0	0	847
2. EMPLOYEE BENEFITS	97	0	0	97	0	0	0	97
TOTAL SALARIES AND BENEFITS	944	0	0	944	0	0	0	944
3. LIBRARY ACQUISITIONS	31	0	0	31	0	0	0	31
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	197	0	0	197	0	0	0	197
5. OPERATIONAL SUPPLIES AND EXPENSES	77	0	0	77	0	0	0	77
6. COST OF GOODS SOLD	0	0	21	21	0	0	0	21
7. UTILITIES	16	0	0	16	0	0	0	16
8. MUNICIPAL TAXES	2	0	0	2	0	0	0	2
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	6	0	0	6	0	0	0	6
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	4	0	0	4	0	0	0	4
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	204	0	0	204	0	0	0	204
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1,481	0	21	1,502	0	0	0	1,502

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	537	0	537	0	0	0	0	0	0	537
(B) OTHER INSTRUCTION AND RESEARCH	5	0	5	0	0	0	0	0	0	5
(C) OTHER SALARIES AND WAGES	46	0	46	62	0	0	197	0	0	305
TOTAL SALARIES AND WAGES	588	0	588	62	0	0	197	0	0	847
2. EMPLOYEE BENEFITS	64	0	64	7	0	0	26	0	0	97
TOTAL SALARIES AND BENEFITS	652	0	652	69	0	0	223	0	0	944
3. LIBRARY ACQUISITIONS	0	0	0	31	0	0	0	0	0	31
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	126	0	126	17	0	0	54	0	0	197
5. OPERATIONAL SUPPLIES AND EXPENSES	35	0	35	3	0	0	39	0	0	77
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	16	0	16
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2	0	2
9 RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	6	0	6	0	0	0	0	0	0	6
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	4	0	0	4
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	154	0	154	0	0	0	24	26	0	204
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	973	0	973	120	0	0	344	44	0	1,481

CENTRAL COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

McMASTER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: McMASTER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	121,338	0	709	21,135	0	143,182	55,000	24,843	2,349	225,374	9,819
2. TOTAL EXPENSE (FROM TABLE 3)	121,840	0	648	21,003	0	143,491	54,890	21,004	2,056	221,441	0
3. NET REVENUE (EXPENSE)	-502	0	61	132	0	-309	110	3,839	293	3,933	9,819
4. NET RECONCILING ITEMS	26	0	-61	35	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-476	0	0	167	0	-309	110	3,839	293	3,933	9,819
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	319	0	0	44	0	363	664	-1,019	-8	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-803	803	0	-211	211	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-960	803	0	0	211	54	774	2,820	285	3,933	9,819
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,078	2,858	0	0	1,268	5,204	11,607	12,086	4,333	33,230	64,983
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	118	3,661	0	0	1,479	5,258	12,381	14,906	4,618	37,163	74,802

Note: In addition to the above revenue and expenses, $3,495 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

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REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: McMASTER

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	86,428	0	0	86,428	0	0	0	86,428	0
(II) EXTRA FORMULA	934	0	0	934	0	0	0	934	0
(III) OTHER MCU GRANTS	6,359	0	0	6,359	645	0	1,787	8,791	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	8,753	0	-2	8,751	0
TOTAL ONTARIO GRANTS	93,721	0	0	93,721	9,398	0	1,785	104,904	0
(C) FEDERAL	0	0	0	0	24,269	0	0	24,269	0
(D) MUNICIPAL	0	0	0	0	1	0	0	1	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	18,933	0	0	18,933	0	0	0	18,933	0
(B) TUITION NON-CREDIT	0	709	0	709	0	0	0	709	0
(C) MISCELLANEOUS	884	0	6,247	7,131	0	0	0	7,131	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	77	0	0	77	664	17,855	0	18,596	1,010
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	20,597	0	0	20,597	0
6. SALES OF SERVICE AND PRODUCTS	0	0	14,408	14,408	0	0	0	14,408	0
7. INVESTMENT INCOME	2,130	0	0	2,130	71	6,988	324	9,513	8,809
8. MISCELLANEOUS	5,593	0	480	6,073	0	0	240	6,313	0
TOTAL	121,338	709	21,135	143,182	55,000	24,843	2,349	225,374	9,819

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: McMASTER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	45,232	230	0	45,462	10,501	4,162	0	60,125
(B) OTHER INSTRUCTION AND RESEARCH	5,454	0	0	5,454	0	0	0	5,454
(C) OTHER SALARIES AND WAGES	35,487	165	5,823	41,475	17,913	4,744	0	64,132
TOTAL SALARIES AND WAGES	86,173	395	5,823	92,391	28,414	8,906	0	129,711
2. EMPLOYEE BENEFITS	10,886	27	655	11,568	2,364	823	0	14,755
TOTAL SALARIES AND BENEFITS	97,059	422	6,478	103,959	30,778	9,729	0	144,466
3. LIBRARY ACQUISITIONS	3,860	0	0	3,860	0	184	0	4,044
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,487	0	263	3,750	6,125	2,071	69	12,015
5. OPERATIONAL SUPPLIES AND EXPENSES	9,490	211	2,702	12,403	14,295	5,216	0	31,914
6. COST OF GOODS SOLD	0	0	9,325	9,325	0	0	0	9,325
7. UTILITIES	3,844	0	889	4,733	16	56	0	4,805
8. MUNICIPAL TAXES	833	0	44	877	0	0	0	877
9. RENOVATIONS, ALTERATIONS AND REPAIRS	90	0	0	90	0	3	1,893	1,986
10. EXTERNALLY CONTRACTED SERVICES	1,968	0	0	1,968	0	0	0	1,968
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,803	0	2,803
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	656	656	0	0	0	656
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	94	94
15. MISCELLANEOUS	1,893	15	112	2,020	3,526	942	0	6,488
16. INTERNAL COST ALLOCATIONS	-684	0	534	-150	150	0	0	0
TOTAL	121,840	648	21,003	143,491	54,890	21,004	2,056	221,441

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	38,075	7,157	45,232	0	0	0	0	0	0	45,232
(B) OTHER INSTRUCTION AND RESEARCH	4,968	486	5,454	0	0	0	0	0	0	5,454
(C) OTHER SALARIES AND WAGES	10,077	2,984	13,061	4,714	3,006	1,773	5,251	6,256	1,426	35,487
TOTAL SALARIES AND WAGES	53,120	10,627	63,747	4,714	3,006	1,773	5,251	6,256	1,426	86,173
2. EMPLOYEE BENEFITS	6,099	2,016	8,115	603	347	189	680	786	166	10,886
TOTAL SALARIES AND BENEFITS	59,219	12,643	71,862	5,317	3,353	1,962	5,931	7,042	1,592	97,059
3. LIBRARY ACQUISITIONS	0	0	0	3,860	0	0	0	0	0	3,860
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,642	124	2,766	128	240	85	45	116	107	3,487
5. OPERATIONAL SUPPLIES AND EXPENSES	4,087	1,047	5,134	325	700	413	1,367	1,110	441	9,490
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,844	0	3,844
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	833	0	833
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	90	0	90
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,968	0	1,968
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	746	160	906	22	43	88	65	233	536	1,893
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-180	-504	0	0	-684
TOTAL	66,694	13,974	80,668	9,652	4,336	2,368	6,904	15,236	2,676	121,840

CENTRAL COMPUTING COSTS:		
	ACADEMIC	1,700
	NON-ACADEMIC	2,636
	TOTAL	4,336

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	100	0	1,803	0	0	1,903	916	0	0	916
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	942	-1	159	1,100	705	0	0	705
3. OTHER	0	0	557	-7	-550	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	100	0	1,418	-6	-709	803	211	0	0	211
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	91	0	678	830	1,259	2,858	1,268	0	0	1,268
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	191	0	2,096	824	550	3,661	1,479	0	0	1,479

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* Other Operating Funds are for the scholarship fund, $500 thousand; and utility cost reserve, $50 thousand.

O.C.A.

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1988
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ONTARIO COLLEGE OF ART

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	11,986	0	0	397	0	12,383	0	97	207	12,687	0
2. TOTAL EXPENSE (FROM TABLE 3)	11,958	0	0	433	0	12,391	0	95	241	12,727	0
3. NET REVENUE (EXPENSE)	28	0	0	-36	0	-8	0	2	-34	-40	0
4. NET RECONCILING ITEMS	-2	0	0	0	0	-2	0	0	2	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	26	0	0	-36	0	-10	0	2	-32	-40	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-100	0	0	0	0	-100	0	0	100	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-23	23	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-97	23	0	-36	0	-110	0	2	68	-40	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	133	102	0	0	0	235	0	53	100	388	16
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	36	125	0	-36	0	125	0	55	168	348	16

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	8,158	0	0	8,158	0	0	0	8,158	0
(II) EXTRA FORMULA	579	0	0	579	0	0	0	579	0
(III) OTHER MCU GRANTS	262	0	0	262	0	0	114	376	0
(B) OTHER ONTARIO GRANTS	15	0	0	15	0	0	0	15	0
TOTAL ONTARIO GRANTS	9,014	0	0	9,014	0	0	114	9,128	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	2,381	0	0	2,381	0	0	0	2,381	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	302	0	0	302	0	0	0	302	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	57	0	0	57	0	94	82	233	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	397	397	0	0	0	397	0
7. INVESTMENT INCOME	174	0	0	174	0	3	11	188	0
8. MISCELLANEOUS	58	0	0	58	0	0	0	58	0
TOTAL	11,986	0	397	12,383	0	97	207	12,687	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1988
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	5,620	0	0	5,620	0	0	0	5,620
(B) OTHER INSTRUCTION AND RESEARCH	556	0	0	556	0	0	0	556
(C) OTHER SALARIES AND WAGES	2,365	0	139	2,504	0	0	0	2,504
TOTAL SALARIES AND WAGES	8,541	0	139	8,680	0	0	0	8,680
2. EMPLOYEE BENEFITS	863	0	8	871	0	0	0	871
TOTAL SALARIES AND BENEFITS	9,404	0	147	9,551	0	0	0	9,551
3. LIBRARY ACQUISITIONS	53	0	0	53	0	0	0	53
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	197	0	0	197	0	0	123	320
5. OPERATIONAL SUPPLIES AND EXPENSES	863	0	0	863	0	0	0	863
6. COST OF GOODS SOLD	0	0	286	286	0	0	0	286
7. UTILITIES	367	0	0	367	0	0	0	367
8. MUNICIPAL TAXES	100	0	0	100	0	0	0	100
9. RENOVATIONS, ALTERATIONS AND REPAIRS	26	0	0	26	0	0	118	144
10. EXTERNALLY CONTRACTED SERVICES	282	0	0	282	0	0	0	282
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	95	0	95
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	666	0	0	666	0	0	0	666
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	11,958	0	433	12,391	0	95	241	12,727

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	5,620	0	5,620	0	0	0	0	0	0	5,620
(B) OTHER INSTRUCTION AND RESEARCH	556	0	556	0	0	0	0	0	0	556
(C) OTHER SALARIES AND WAGES	0	0	0	321	0	154	1,325	426	139	2,365
TOTAL SALARIES AND WAGES	6,176	0	6,176	321	0	154	1,325	426	139	8,541
2. EMPLOYEE BENEFITS	586	0	586	45	0	19	143	56	14	863
TOTAL SALARIES AND BENEFITS	6,762	0	6,762	366	0	173	1,468	482	153	9,404
3. LIBRARY ACQUISITIONS	0	0	0	53	0	0	0	0	0	53
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	152	0	152	12	0	0	33	0	0	197
5. OPERATIONAL SUPPLIES AND EXPENSES	475	0	475	43	0	2	220	107	16	863
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	367	0	367
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	100	0	100
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	26	0	26
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	280	2	282
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	154	0	154	0	0	0	101	123	288	666
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	7,543	0	7,543	474	0	175	1,822	1,485	459	11,958

CENTRAL COMPUTING COSTS:	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	23	23	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	23	23	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	102	102	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	125	125	0	0	0	0

* Other Operating Funds are for faculty sabbaticals.

O.I.S.E.

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	25,723	0	175	1,903	0	27,801	3,291	56	0	31,148	0
2. TOTAL EXPENSE (FROM TABLE 3)	26,392	0	175	1,450	0	28,017	3,285	33	0	31,335	0
3. NET REVENUE (EXPENSE)	-669	0	0	453	0	-216	6	23	0	-187	0
4. NET RECONCILING ITEMS	13	0	0	0	0	13	0	0	0	13	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-656	0	0	453	0	-203	6	23	0	-174	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	377	0	0	-371	0	6	-6	100	0	100	-100
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	154	-154	0	-82	82	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-125	-154	0	0	82	-197	0	123	0	-74	-100
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	220	3,479	0	0	40	3,739	0	79	0	3,818	190
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	95	3,325	0	0	122	3,542	0	202	0	3,744	90

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	18,026	0	0	18,026	0	0	0	18,026	0
(II) EXTRA FORMULA	126	0	0	126	0	0	0	126	0
(III) OTHER MCU GRANTS	708	0	0	708	0	0	0	708	0
(B) OTHER ONTARIO GRANTS	4,482	0	0	4,482	1,185	0	0	5,667	0
TOTAL ONTARIO GRANTS	23,342	0	0	23,342	1,185	0	0	24,527	0
(C) FEDERAL	63	0	0	63	1,416	0	0	1,479	0
(D) MUNICIPAL	0	0	0	0	305	0	0	305	0
(E) OTHER	0	0	0	0	93	0	0	93	0
2. FEES (A) TUITION CREDIT	1,847	0	0	1,847	0	0	0	1,847	0
(B) TUITION NON-CREDIT	0	175	0	175	0	0	0	175	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	33	0	33	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	281	0	0	281	0
6. SALES OF SERVICE AND PRODUCTS	0	0	1,903	1,903	0	0	0	1,903	0
7. INVESTMENT INCOME	352	0	0	352	0	23	0	375	0
8. MISCELLANEOUS	119	0	0	119	11	0	0	130	0
TOTAL	25,723	175	1,903	27,801	3,291	56	0	31,148	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OISE

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	9,497	0	0	9,497	152	0	0	9,649
(B) OTHER INSTRUCTION AND RESEARCH	2,501	0	0	2,501	1,123	0	0	3,624
(C) OTHER SALARIES AND WAGES	6,267	151	686	7,104	543	0	0	7,647
TOTAL SALARIES AND WAGES	18,265	151	686	19,102	1,818	0	0	20,920
2. EMPLOYEE BENEFITS	2,319	24	95	2,438	217	0	0	2,655
TOTAL SALARIES AND BENEFITS	20,584	175	781	21,540	2,035	0	0	23,575
3. LIBRARY ACQUISITIONS	164	0	0	164	0	0	0	164
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	742	0	60	802	89	4	0	895
5. OPERATIONAL SUPPLIES AND EXPENSES	521	0	211	732	285	29	0	1,046
6. COST OF GOODS SOLD	0	0	180	180	0	0	0	180
7. UTILITIES	365	0	0	365	3	0	0	368
8. MUNICIPAL TAXES	34	0	0	34	0	0	0	34
9. RENOVATIONS, ALTERATIONS AND REPAIRS	98	0	0	98	0	0	0	98
10. EXTERNALLY CONTRACTED SERVICES	2,822	0	0	2,822	7	0	0	2,829
11. SCHOLARSHIPS, BURSARIES, ETC.	565	0	0	565	0	0	0	565
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	811	0	218	1,029	552	0	0	1,581
16. INTERNAL COST ALLOCATIONS	-314	0	0	-314	314	0	0	0
TOTAL	26,392	175	1,450	28,017	3,285	33	0	31,335

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	9,497	0	9,497	0	0	0	0	0	0	9,497
(B) OTHER INSTRUCTION AND RESEARCH	2,501	0	2,501	0	0	0	0	0	0	2,501
(C) OTHER SALARIES AND WAGES	1,802	0	1,802	1,263	451	0	2,240	452	59	6,267
TOTAL SALARIES AND WAGES	13,800	0	13,800	1,263	451	0	2,240	452	59	18,265
2. EMPLOYEE BENEFITS	1,688	0	1,688	174	65	0	329	55	8	2,319
TOTAL SALARIES AND BENEFITS	15,488	0	15,488	1,437	516	0	2,569	507	67	20,584
3. LIBRARY ACQUISITIONS	0	0	0	164	0	0	0	0	0	164
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	253	0	253	108	141	0	102	138	0	742
5. OPERATIONAL SUPPLIES AND EXPENSES	190	0	190	129	10	0	167	16	9	521
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	365	0	365
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	34	0	34
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	98	0	98
10. EXTERNALLY CONTRACTED SERVICES	6	0	6	64	138	0	349	2,265	0	2,822
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	565	0	0	0	565
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	330	0	330	1	3	0	435	41	1	811
16. INTERNAL COST ALLOCATIONS	-59	0	-59	-1	-78	0	-176	0	0	-314
TOTAL	16,208	0	16,208	1,902	730	565	3,446	3,464	77	26,392

CENTRAL COMPUTING COSTS:		
	ACADEMIC	584
	NON-ACADEMIC	146
	TOTAL	730

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	47	0	508	0	76	631	0	0	122	122
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	785	0	0	785	0	0	40	40
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	47	0	-277	0	76	-154	0	0	82	82
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,008	0	785	0	1,686	3,479	0	0	40	40
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,055	0	508	0	1,762	3,325	0	0	122	122

* Other Operating Funds are for revenue stabilization.

** Other Ancillary Funds are for budget appropriations.

OTTAWA

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	145,531	0	466	8,347	0	154,344	32,950	8,057	7,613	202,964	1,142
2. TOTAL EXPENSE (FROM TABLE 3)	142,071	0	418	8,114	0	150,603	30,205	8,901	8,371	198,080	0
3. NET REVENUE (EXPENSE)	3,460	0	48	233	0	3,741	2,745	-844	-758	4,884	1,142
4. NET RECONCILING ITEMS	-251	0	-48	299	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	3,209	0	0	532	0	3,741	2,745	-844	-758	4,884	1,142
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,461	0	0	3	0	-1,458	3,492	266	-2,034	266	-266
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,573	1,573	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	175	1,573	0	535	0	2,283	6,237	-578	-2,792	5,150	876
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	347	3,766	0	652	0	4,765	21,348	6,382	2,967	35,462	4,796
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	522	5,339	0	1,187	0	7,048	27,585	5,804	175	40,612	5,672

Note: In addition to the above revenue and expenses, $3,323 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	97,990	0	0	97,990	0	0	0	97,990	0
(II) EXTRA FORMULA	12,710	0	0	12,710	0	0	0	12,710	0
(III) OTHER MCU GRANTS	6,756	0	0	6,756	0	0	2,949	9,705	0
(B) OTHER ONTARIO GRANTS	851	0	0	851	3,338	3,564	0	7,753	0
TOTAL ONTARIO GRANTS	118,307	0	0	118,307	3,338	3,564	2,949	128,158	0
(C) FEDERAL	0	0	0	0	16,787	1,627	471	18,885	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	22,953	0	0	22,953	0	0	0	22,953	0
(B) TUITION NON-CREDIT	0	466	0	466	0	0	0	466	0
(C) MISCELLANEOUS	1,366	0	3,959	5,325	0	0	0	5,325	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	35	0	0	35	2,171	2,221	306	4,733	592
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	9,508	572	0	10,080	0
6. SALES OF SERVICE AND PRODUCTS	0	0	4,106	4,106	0	0	0	4,106	0
7. INVESTMENT INCOME	1,860	0	21	1,881	1,146	73	220	3,320	550
8. MISCELLANEOUS	1,010	0	261	1,271	0	0	3,667	4,938	0
TOTAL	145,531	466	8,347	154,344	32,950	8,057	7,613	202,964	1,142

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	56,259	198	0	56,457	4,098	1,296	0	61,851
(B) OTHER INSTRUCTION AND RESEARCH	4,147	37	0	4,184	6,601	805	0	11,590
(C) OTHER SALARIES AND WAGES	37,968	13	2,498	40,479	5,336	2,478	0	48,293
TOTAL SALARIES AND WAGES	98,374	248	2,498	101,120	16,035	4,579	0	121,734
2. EMPLOYEE BENEFITS	13,080	5	205	13,290	1,016	379	0	14,685
TOTAL SALARIES AND BENEFITS	111,454	253	2,703	114,410	17,051	4,958	0	136,419
3. LIBRARY ACQUISITIONS	2,922	0	0	2,922	24	141	0	3,087
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	6,837	0	243	7,080	2,926	461	403	10,870
5. OPERATIONAL SUPPLIES AND EXPENSES	5,755	32	758	6,545	4,680	163	0	11,388
6. COST OF GOODS SOLD	0	0	207	207	0	0	0	207
7. UTILITIES	4,660	0	429	5,089	5	21	0	5,115
8. MUNICIPAL TAXES	1,110	0	82	1,192	0	0	0	1,192
9. RENOVATIONS, ALTERATIONS AND REPAIRS	1,347	0	646	1,993	11	42	3,110	5,156
10. EXTERNALLY CONTRACTED SERVICES	4,124	0	963	5,087	0	152	0	5,239
11. SCHOLARSHIPS, BURSARIES, ETC.	1,173	0	0	1,173	1,300	1,208	0	3,681
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,632	1,632	0	0	0	1,632
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	4,858	4,858
15. MISCELLANEOUS	4,663	133	451	5,247	2,495	1,494	0	9,236
16. INTERNAL COST ALLOCATIONS	-1,974	0	0	-1,974	1,713	261	0	0
TOTAL	142,071	418	8,114	150,603	30,205	8,901	8,371	198,080

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OTTAWA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	48,803	7,456	56,259	0	0	0	0	0	0	56,259
(B) OTHER INSTRUCTION AND RESEARCH	4,024	123	4,147	0	0	0	0	0	0	4,147
(C) OTHER SALARIES AND WAGES	12,554	3,037	15,591	5,218	2,469	2,072	6,636	5,332	650	37,968
TOTAL SALARIES AND WAGES	65,381	10,616	75,997	5,218	2,469	2,072	6,636	5,332	650	98,374
2. EMPLOYEE BENEFITS	8,664	1,274	9,938	756	335	237	951	775	88	13,080
TOTAL SALARIES AND BENEFITS	74,045	11,890	85,935	5,974	2,804	2,309	7,587	6,107	738	111,454
3. LIBRARY ACQUISITIONS	0	0	0	2,922	0	0	0	0	0	2,922
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,014	311	3,325	401	2,022	48	674	309	58	6,837
5. OPERATIONAL SUPPLIES AND EXPENSES	2,552	285	2,837	131	641	392	1,081	353	320	5,755
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,660	0	4,660
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,110	0	1,110
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	1,347	0	1,347
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	4,124	0	4,124
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,173	0	0	0	1,173
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,401	170	1,571	72	89	268	823	741	1,099	4,663
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-1,974	0	0	-1,974
TOTAL	81,012	12,656	93,668	9,500	5,556	4,190	8,191	18,751	2,215	142,071

CENTRAL COMPUTING COSTS:	ACADEMIC	3,766
	NON-ACADEMIC	1,790
	TOTAL	5,556

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	1,815	1,699	1	523	4,038	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	2,437	0	1	27	2,465	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	-622	1,699	0	496	1,573	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	2,437	0	50	1,279	3,766	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	1,815	1,699	50	1,775	5,339	0	0	0	0

* Other Operating Funds are for investment in subsidiary companies, $192 thousand; technical services, $7 thousand; sports services, $328 thousand; reprography, $21 thousand; health services, $76 thousand; computer, $466 thousand; short courses, $82 thousand; financial aid, $150 thousand; building, $330 thousand; and others, $123 thousand.

QUEEN'S

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	119,837	0	446	19,087	0	139,370	34,291	25,408	7,371	206,440	8,411
2. TOTAL EXPENSE (FROM TABLE 3)	122,518	0	446	16,299	0	139,263	33,745	20,239	9,398	202,645	0
3. NET REVENUE (EXPENSE)	-2,681	0	0	2,788	0	107	546	5,169	-2,027	3,795	8,411
4. NET RECONCILING ITEMS	72	0	0	0	0	72	0	0	5,111	5,183	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-2,609	0	0	2,788	0	179	546	5,169	3,084	8,978	8,411
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	3,559	0	0	-1,744	0	1,815	1,609	-5,950	2,631	105	-105
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,057	1,057	0	-337	337	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-107	1,057	0	707	337	1,994	2,155	-781	5,715	9,083	8,306
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-817	7,026	0	497	1,810	8,516	10,694	21,756	6,563	47,529	56,217
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-924	8,083	0	1,204	2,147	10,510	12,849	20,975	12,278	56,612	64,523

Note: In addition to the above revenue and expenses, $2,613 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	89,808	0	0	89,808	0	0	0	89,808	0
(II) EXTRA FORMULA	1,610	0	0	1,610	0	0	0	1,610	0
(III) OTHER MCU GRANTS	6,000	0	0	6,000	521	3	5,525	12,049	0
(B) OTHER ONTARIO GRANTS	15	0	0	15	1,916	2,014	80	4,025	0
TOTAL ONTARIO GRANTS	97,433	0	0	97,433	2,437	2,017	5,605	107,492	0
(C) FEDERAL	0	0	0	0	19,863	3,886	750	24,499	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	1,559	203	0	1,762	0
2. FEES (A) TUITION CREDIT	19,244	0	0	19,244	0	0	0	19,244	0
(B) TUITION NON-CREDIT	0	446	0	446	0	0	0	446	0
(C) MISCELLANEOUS	914	0	9,446	10,360	0	0	0	10,360	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	34	0	0	34	313	6,298	264	6,909	2,836
5. NON-GOVT. GRANTS & CONTRACTS	36	0	0	36	9,320	0	0	9,356	0
6. SALES OF SERVICE AND PRODUCTS	0	0	9,641	9,641	0	0	0	9,641	0
7. INVESTMENT INCOME	90	0	0	90	640	8,716	57	9,503	5,575
8. MISCELLANEOUS	2,086	0	0	2,086	159	4,288	695	7,228	0
TOTAL	119,837	446	19,087	139,370	34,291	25,408	7,371	206,440	8,411

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	48,991	13	0	49,004	1,818	2,570	0	53,392
(B) OTHER INSTRUCTION AND RESEARCH	4,394	81	0	4,475	13,294	995	0	18,764
(C) OTHER SALARIES AND WAGES	34,713	154	3,846	38,713	1,517	3,134	0	43,364
TOTAL SALARIES AND WAGES	88,098	248	3,846	92,192	16,629	6,699	0	115,520
2. EMPLOYEE BENEFITS	9,597	4	336	9,937	1,130	471	0	11,538
TOTAL SALARIES AND BENEFITS	97,695	252	4,182	102,129	17,759	7,170	0	127,058
3. LIBRARY ACQUISITIONS	3,393	0	0	3,393	11	209	0	3,613
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	6,597	5	399	7,001	4,775	2,341	346	14,463
5. OPERATIONAL SUPPLIES AND EXPENSES	6,810	129	2,280	9,219	6,562	3,386	0	19,167
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	3,096	0	1,904	5,000	0	0	0	5,000
8. MUNICIPAL TAXES	1,198	0	448	1,646	0	0	0	1,646
9. RENOVATIONS, ALTERATIONS AND REPAIRS	217	0	91	308	6	0	4,204	4,518
10. EXTERNALLY CONTRACTED SERVICES	9	0	5,561	5,570	288	0	0	5,858
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	501	5,588	0	6,089
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,132	1,132	0	0	0	1,132
13. LAND AND SITE SERVICES	0	0	0	0	0	0	93	93
14. BUILDINGS	0	0	0	0	0	0	4,755	4,755
15. MISCELLANEOUS	4,316	28	202	4,546	2,964	1,743	0	9,253
16. INTERNAL COST ALLOCATIONS	-813	32	100	-681	879	-198	0	0
TOTAL	122,518	446	16,299	139,263	33,745	20,239	9,398	202,645

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: QUEEN'S

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	42,162	6,829	48,991	0	0	0	0	0	0	48,991
(B) OTHER INSTRUCTION AND RESEARCH	4,142	252	4,394	0	0	0	0	0	0	4,394
(C) OTHER SALARIES AND WAGES	9,595	2,423	12,018	5,309	2,330	2,643	4,247	6,352	1,814	34,713
TOTAL SALARIES AND WAGES	55,899	9,504	65,403	5,309	2,330	2,643	4,247	6,352	1,814	88,098
2. EMPLOYEE BENEFITS	5,613	1,278	6,891	566	243	284	446	855	312	9,597
TOTAL SALARIES AND BENEFITS	61,512	10,782	72,294	5,875	2,573	2,927	4,693	7,207	2,126	97,695
3. LIBRARY ACQUISITIONS	0	0	0	3,393	0	0	0	0	0	3,393
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,407	756	2,163	1,526	2,302	99	203	204	100	6,597
5. OPERATIONAL SUPPLIES AND EXPENSES	2,291	476	2,767	165	292	805	422	1,815	544	6,810
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3,096	0	3,096
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,198	0	1,198
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	217	0	217
10. EXTERNALLY CONTRACTED SERVICES	4	0	4	0	0	0	0	0	5	9
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,924	170	2,094	38	54	243	172	470	1,245	4,316
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-813	0	0	-813
TOTAL	67,138	12,184	79,322	10,997	5,221	4,074	4,677	14,207	4,020	122,518

CENTRAL COMPUTING COSTS:		
	ACADEMIC	3,521
	NON-ACADEMIC	1,700
	TOTAL	5,221

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-16	577	6,325	0	0	6,886	443	-75	0	368
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	685	5,144	0	0	5,829	0	31	0	31
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-16	-108	1,181	0	0	1,057	443	-106	0	337
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	197	685	5,144	1,000	0	7,026	1,691	119	0	1,810
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	181	577	6,325	1,000	0	8,083	2,134	13	0	2,147

RYERSON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	80,241	0	3,520	7,755	0	91,516	3,240	982	6,631	102,369	644
2. TOTAL EXPENSE (FROM TABLE 3)	79,833	0	1,018	6,217	0	87,068	2,943	593	9,929	100,533	0
3. NET REVENUE (EXPENSE)	408	0	2,502	1,538	0	4,448	297	389	-3,298	1,836	644
4. NET RECONCILING ITEMS	3,325	0	-2,502	-415	0	408	0	-24	971	1,355	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	3,733	0	0	1,123	0	4,856	297	365	-2,327	3,191	644
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,004	0	0	-1,056	0	-2,060	-207	-437	2,704	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,336	1,299	0	57	-20	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	1,393	1,299	0	124	-20	2,796	90	-72	377	3,191	644
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,393	965	0	14	26	-388	22	960	-426	168	401
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	2,264	0	138	6	2,408	112	888	-49	3,359	1,045

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: RYERSON

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS: OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	RESTRICTED EXPENDABLE FUNDS: SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	57,236	0	0	57,236	0	0	0	57,236	0
(II) EXTRA FORMULA	2,945	0	0	2,945	0	0	0	2,945	0
(III) OTHER MCU GRANTS	2,448	0	0	2,448	0	0	1,125	3,573	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	1,865	0	32	1,897	0
TOTAL ONTARIO GRANTS	62,629	0	0	62,629	1,865	0	1,157	65,651	0
(C) FEDERAL	0	0	0	0	121	0	0	121	0
(D) MUNICIPAL	0	0	0	0	1	0	0	1	0
(E) OTHER	0	0	0	0	585	0	0	585	0
2. FEES (A) TUITION CREDIT	15,122	0	0	15,122	0	0	0	15,122	0
(B) TUITION NON-CREDIT	0	3,501	0	3,501	0	0	0	3,501	0
(C) MISCELLANEOUS	1,470	0	64	1,534	0	0	0	1,534	0
3. BORROWINGS	0	0	0	0	0	0	5,467	5,467	0
4. DONATIONS	0	0	0	0	0	861	0	861	644
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	632	0	0	632	0
6. SALES OF SERVICE AND PRODUCTS	0	0	7,691	7,691	0	0	0	7,691	0
7. INVESTMENT INCOME	725	0	0	725	27	121	7	880	0
8. MISCELLANEOUS	295	19	0	314	9	0	0	323	0
TOTAL	80,241	3,520	7,755	91,516	3,240	982	6,631	102,369	644

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	35,621	438	0	36,059	242	7	0	36,308
(B) OTHER INSTRUCTION AND RESEARCH	309	382	0	691	604	28	0	1,323
(C) OTHER SALARIES AND WAGES	23,242	11	1,132	24,385	713	66	0	25,164
TOTAL SALARIES AND WAGES	59,172	831	1,132	61,135	1,559	101	0	62,795
2. EMPLOYEE BENEFITS	8,319	16	177	8,512	77	9	0	8,598
TOTAL SALARIES AND BENEFITS	67,491	847	1,309	69,647	1,636	110	0	71,393
3. LIBRARY ACQUISITIONS	737	82	0	819	16	57	0	892
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,890	1	76	2,967	230	449	1,127	4,773
5. OPERATIONAL SUPPLIES AND EXPENSES	2,284	4	523	2,811	7	27	67	2,912
6. COST OF GOODS SOLD	0	0	4,286	4,286	0	0	0	4,286
7. UTILITIES	2,667	0	0	2,667	4	23	0	2,694
8. MUNICIPAL TAXES	509	0	0	509	0	0	0	509
9. RENOVATIONS, ALTERATIONS AND REPAIRS	204	0	0	204	0	0	481	685
10. EXTERNALLY CONTRACTED SERVICES	2,490	202	18	2,710	516	70	0	3,296
11. SCHOLARSHIPS, BURSARIES, ETC.	91	0	0	91	4	275	0	370
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	730	730
13. LAND AND SITE SERVICES	2	0	0	2	0	0	553	555
14. BUILDINGS	0	0	0	0	0	0	4,659	4,659
15. MISCELLANEOUS	2,233	-118	5	2,120	605	19	35	2,779
16. INTERNAL COST ALLOCATIONS	-1,765	0	0	-1,765	-75	-437	2,277	0
TOTAL	79,833	1,018	6,217	87,068	2,943	593	9,929	100,533

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MARCH 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	35,621	0	35,621	0	0	0	0	0	0	35,621
(B) OTHER INSTRUCTION AND RESEARCH	309	0	309	0	0	0	0	0	0	309
(C) OTHER SALARIES AND WAGES	8,104	0	8,104	2,130	2,276	1,586	5,681	2,759	706	23,242
TOTAL SALARIES AND WAGES	44,034	0	44,034	2,130	2,276	1,586	5,681	2,759	706	59,172
2. EMPLOYEE BENEFITS	5,592	0	5,592	328	316	198	1,256	525	104	8,319
TOTAL SALARIES AND BENEFITS	49,626	0	49,626	2,458	2,592	1,784	6,937	3,284	810	67,491
3. LIBRARY ACQUISITIONS	0	0	0	737	0	0	0	0	0	737
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	732	0	732	144	1,064	68	369	107	406	2,890
5. OPERATIONAL SUPPLIES AND EXPENSES	577	0	577	52	151	3	578	467	456	2,284
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,667	0	2,667
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	509	0	509
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	204	0	204
10. EXTERNALLY CONTRACTED SERVICES	219	0	219	9	2	70	466	1,595	129	2,490
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	91	0	0	0	91
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	2	0	2
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	535	0	535	6	90	160	990	409	43	2,233
16. INTERNAL COST ALLOCATIONS	-415	0	-415	-470	-128	-353	-343	0	-56	-1,765
TOTAL	51,274	0	51,274	2,936	3,771	1,823	8,997	9,244	1,788	79,833

CENTRAL COMPUTING COSTS:		
	ACADEMIC	1,923
	NON-ACADEMIC	1,848
	TOTAL	3,771

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	250	0	592	0	2,058	2,900	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	232	0	128	0	1,241	1,601	20	0	0	20
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	18	0	464	0	817	1,299	-20	0	0	-20
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	227	0	314	0	424	965	26	0	0	26
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	245	0	778	0	1,241	2,264	6	0	0	6

* Other Operating Funds are for student non-instructional activities, $237 thousand; student athletics capital levy, $152 thousand; equipment, $37 thousand; library books, $192 thousand; general appropriation, $426 thousand; increased campus security, $88 thousand; Moss Park, $39 thousand; and professional development fund, $70 thousand.

TORONTO

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	381,941	0	18,799	59,069	0	459,809	103,283	39,609	28,561	631,262	5,662
2. TOTAL EXPENSE (FROM TABLE 3)	361,214	0	18,172	57,125	0	436,511	100,432	21,238	30,033	588,214	0
3. NET REVENUE (EXPENSE)	20,727	0	627	1,944	0	23,298	2,851	18,371	-1,472	43,048	5,662
4. NET RECONCILING ITEMS	1,098	0	-627	-471	0	0	34	-34	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	21,825	0	0	1,473	0	23,298	2,885	18,337	-1,472	43,048	5,662
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-19,214	0	0	-1,398	0	-20,612	104	115	9,292	-11,101	11,101
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,005	1,005	0	92	-92	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	1,606	1,005	0	167	-92	2,686	2,989	18,452	7,820	31,947	16,763
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-12,600	14,623	0	5,192	2,391	9,606	54,193	45,724	20,264	129,787	160,161
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-10,994	15,628	0	5,359	2,299	12,292	57,182	64,176	28,084	161,734	176,924

Note: In addition to the above revenue and expenses, $12,343 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TORONTO

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	285,353	0	0	285,353	0	0	0	285,353	0
(II) EXTRA FORMULA	3,546	0	0	3,546	0	0	0	3,546	0
(III) OTHER MCU GRANTS	22,530	1,145	0	23,675	0	0	22,418	46,093	0
(B) OTHER ONTARIO GRANTS	19	79	16	114	6,781	924	0	7,819	0
TOTAL ONTARIO GRANTS	311,448	1,224	16	312,688	6,781	924	22,418	342,811	0
(C) FEDERAL	0	0	73	73	61,759	2,092	0	63,924	500
(D) MUNICIPAL	16	0	0	16	34	0	0	50	0
(E) OTHER	0	0	0	0	1,945	0	0	1,945	0
2. FEES (A) TUITION CREDIT	58,145	0	0	58,145	0	0	0	58,145	0
(B) TUITION NON-CREDIT	0	13,590	0	13,590	0	0	0	13,590	0
(C) MISCELLANEOUS	4,693	3,217	10,168	18,078	0	0	0	18,078	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	4,403	9,248	3,604	17,255	4,909
5. NON-GOVT. GRANTS & CONTRACTS	67	0	199	266	23,775	7,467	0	31,508	0
6. SALES OF SERVICE AND PRODUCTS	0	0	48,233	48,233	0	0	0	48,233	0
7. INVESTMENT INCOME	6,720	118	201	7,039	4,586	19,878	2,239	33,742	253
8. MISCELLANEOUS	852	650	179	1,681	0	0	300	1,981	0
TOTAL	381,941	18,799	59,069	459,809	103,283	39,609	28,561	631,262	5,662

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	137,646	1,961	0	139,607	7,987	1,489	0	149,083
(B) OTHER INSTRUCTION AND RESEARCH	19,249	2,577	0	21,826	20,127	1,594	0	43,547
(C) OTHER SALARIES AND WAGES	109,282	8,875	17,470	135,627	26,523	3,203	0	165,353
TOTAL SALARIES AND WAGES	266,177	13,413	17,470	297,060	54,637	6,286	0	357,983
2. EMPLOYEE BENEFITS	19,271	1,145	1,356	21,772	2,771	154	0	24,697
TOTAL SALARIES AND BENEFITS	285,448	14,558	18,826	318,832	57,408	6,440	0	382,680
3. LIBRARY ACQUISITIONS	7,659	0	0	7,659	1,591	177	0	9,427
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	13,768	520	1,425	15,713	12,570	1,001	0	29,284
5. OPERATIONAL SUPPLIES AND EXPENSES	19,674	2,671	3,465	25,810	22,754	6,687	0	55,251
6. COST OF GOODS SOLD	0	0	22,566	22,566	0	0	0	22,566
7. UTILITIES	15,431	57	1,201	16,689	58	17	0	16,764
8. MUNICIPAL TAXES	2,489	0	15	2,504	0	0	0	2,504
9. RENOVATIONS, ALTERATIONS AND REPAIRS	3,839	0	1,037	4,876	202	168	5,981	11,227
10. EXTERNALLY CONTRACTED SERVICES	3,534	0	5,991	9,525	0	0	0	9,525
11. SCHOLARSHIPS, BURSARIES, ETC.	6,227	0	0	6,227	16	3,622	0	9,865
12. PRINCIPAL AND INTEREST REPAYMENTS	257	0	1,696	1,953	0	0	0	1,953
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	24,052	24,052
15. MISCELLANEOUS	4,379	366	903	5,648	5,833	1,635	0	13,116
16. INTERNAL COST ALLOCATIONS	-1,491	0	0	-1,491	0	1,491	0	0
TOTAL	361,214	18,172	57,125	436,511	100,432	21,238	30,033	588,214

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	116,257	21,389	137,646	0	0	0	0	0	0	137,646
(B) OTHER INSTRUCTION AND RESEARCH	18,496	753	19,249	0	0	0	0	0	0	19,249
(C) OTHER SALARIES AND WAGES	33,552	11,897	45,449	17,419	5,592	5,555	14,370	19,758	1,139	109,282
TOTAL SALARIES AND WAGES	168,305	34,039	202,344	17,419	5,592	5,555	14,370	19,758	1,139	266,177
2. EMPLOYEE BENEFITS	11,577	3,206	14,783	1,450	203	150	781	1,872	32	19,271
TOTAL SALARIES AND BENEFITS	179,882	37,245	217,127	18,869	5,795	5,705	15,151	21,630	1,171	285,448
3. LIBRARY ACQUISITIONS	0	0	0	7,659	0	0	0	0	0	7,659
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	6,834	1,527	8,361	583	2,179	238	577	573	1,257	13,768
5. OPERATIONAL SUPPLIES AND EXPENSES	11,774	1,988	13,762	1,067	1,685	566	1,514	674	406	19,674
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	15,431	0	15,431
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2,489	0	2,489
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	3,839	0	3,839
10. EXTERNALLY CONTRACTED SERVICES	0	266	266	94	241	326	7	2,600	0	3,534
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	6,227	0	0	0	6,227
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	257	0	0	0	0	257
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,088	176	1,264	59	172	162	775	1,321	626	4,379
16. INTERNAL COST ALLOCATIONS	-142	-597	-739	0	0	0	0	0	-752	-1,491
TOTAL	199,436	40,605	240,041	28,331	10,329	13,224	18,024	48,557	2,708	361,214

CENTRAL COMPUTING COSTS:		
	ACADEMIC	8,018
	NON-ACADEMIC	2,311
	TOTAL	10,329

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,460	5,434	9,064	0	0	15,958	1,201	0	0	1,201
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,122	5,547	8,284	0	0	14,953	1,293	0	0	1,293
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	338	-113	780	0	0	1,005	-92	0	0	-92
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,121	5,547	7,955	0	0	14,623	2,391	0	0	2,391
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,459	5,434	8,735	0	0	15,628	2,299	0	0	2,299

TRENT

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	23,912	0	34	7,649	0	31,595	1,554	1,420	266	34,835	534
2. TOTAL EXPENSE (FROM TABLE 3)	23,965	0	24	7,414	0	31,403	1,503	1,499	204	34,609	0
3. NET REVENUE (EXPENSE)	-53	0	10	235	0	192	51	-79	62	226	534
4. NET RECONCILING ITEMS	-29	0	0	29	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-82	0	10	264	0	192	51	-79	62	226	534
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	110	0	-10	-19	0	81	-48	-63	0	-30	30
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-28	28	0	-245	245	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	28	0	0	245	273	3	-142	62	196	564
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	386	0	0	525	911	474	1,400	14	2,799	2,878
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	414	0	0	770	1,184	477	1,258	76	2,995	3,442

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TRENT

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	14,193	0	0	14,193	0	0	0	14,193	0
(II) EXTRA FORMULA	2,331	0	0	2,331	0	0	0	2,331	0
(III) OTHER MCU GRANTS	913	0	0	913	16	0	266	1,195	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	656	34	0	690	0
TOTAL ONTARIO GRANTS	17,437	0	0	17,437	672	34	266	18,409	0
(C) FEDERAL	0	0	0	0	723	273	0	996	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	62	0	62	0
2. FEES (A) TUITION CREDIT	5,392	0	0	5,392	0	0	0	5,392	0
(B) TUITION NON-CREDIT	0	34	0	34	0	0	0	34	0
(C) MISCELLANEOUS	506	0	4,208	4,714	0	0	0	4,714	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	31	693	0	724	534
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	96	0	0	96	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,440	3,440	0	0	0	3,440	0
7. INVESTMENT INCOME	357	0	0	357	0	238	0	595	0
8. MISCELLANEOUS	220	0	1	221	32	120	0	373	0
TOTAL	23,912	34	7,649	31,595	1,554	1,420	266	34,835	534

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TRENT

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	10,353	0	0	10,353	63	152	0	10,568
(B) OTHER INSTRUCTION AND RESEARCH	1,399	0	0	1,399	580	29	0	2,008
(C) OTHER SALARIES AND WAGES	5,997	22	1,938	7,957	79	393	0	8,429
TOTAL SALARIES AND WAGES	17,749	22	1,938	19,709	722	574	0	21,005
2. EMPLOYEE BENEFITS	2,012	2	235	2,249	66	55	0	2,370
TOTAL SALARIES AND BENEFITS	19,761	24	2,173	21,958	788	629	0	23,375
3. LIBRARY ACQUISITIONS	484	0	0	484	0	116	0	600
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	514	0	228	742	159	40	0	941
5. OPERATIONAL SUPPLIES AND EXPENSES	1,091	0	628	1,719	241	119	0	2,079
6. COST OF GOODS SOLD	0	0	1,481	1,481	0	0	0	1,481
7. UTILITIES	575	0	522	1,097	3	5	0	1,105
8. MUNICIPAL TAXES	247	0	2	249	0	0	0	249
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	70	70	0	0	204	274
10. EXTERNALLY CONTRACTED SERVICES	129	0	1,674	1,803	28	4	0	1,835
11. SCHOLARSHIPS, BURSARIES, ETC.	276	0	0	276	3	420	0	699
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	427	427	0	0	0	427
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	888	0	209	1,097	281	166	0	1,544
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	23,965	24	7,414	31,403	1,503	1,499	204	34,609

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TRENT

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	10,353	0	10,353	0	0	0	0	0	0	10,353
(B) OTHER INSTRUCTION AND RESEARCH	1,399	0	1,399	0	0	0	0	0	0	1,399
(C) OTHER SALARIES AND WAGES	1,098	0	1,098	1,092	326	545	1,418	1,244	274	5,997
TOTAL SALARIES AND WAGES	12,850	0	12,850	1,092	326	545	1,418	1,244	274	17,749
2. EMPLOYEE BENEFITS	1,413	0	1,413	132	35	63	173	164	32	2,012
TOTAL SALARIES AND BENEFITS	14,263	0	14,263	1,224	361	608	1,591	1,408	306	19,761
3. LIBRARY ACQUISITIONS	0	0	0	484	0	0	0	0	0	484
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	213	0	213	39	152	5	28	71	6	514
5. OPERATIONAL SUPPLIES AND EXPENSES	360	0	360	59	139	18	154	247	114	1,091
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	575	0	575
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	247	0	247
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	68	47	0	0	14	0	129
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	276	0	0	0	276
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	304	0	304	10	11	22	136	161	244	888
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	15,140	0	15,140	1,884	710	929	1,909	2,723	670	23,965

CENTRAL COMPUTING COSTS:	ACADEMIC	244
	NON-ACADEMIC	466
	TOTAL	710

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	111	1	180	38	0	330	351	0	0	351
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	27	44	226	5	0	302	106	0	0	106
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	84	-43	-46	33	0	28	245	0	0	245
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	86	44	226	30	0	386	525	0	0	525
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	170	1	180	63	0	414	770	0	0	770

WATERLOO

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WATERLOO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	134,601	0	215	25,614	0	160,430	36,259	9,464	6,768	212,921	36
2. TOTAL EXPENSE (FROM TABLE 3)	134,418	0	127	25,200	0	159,745	35,089	2,102	11,722	208,658	0
3. NET REVENUE (EXPENSE)	183	0	88	414	0	685	1,170	7,362	-4,954	4,263	36
4. NET RECONCILING ITEMS	573	0	-88	-13	0	472	-3,111	0	2,639	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	756	0	0	401	0	1,157	-1,941	7,362	-2,315	4,263	36
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-788	0	0	39	0	-749	4,060	-6,564	2,029	-1,224	1,224
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-614	614	0	-443	443	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-646	614	0	-3	443	408	2,119	798	-286	3,039	1,260
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	984	3,895	0	521	1,364	6,764	13,925	2,514	4,455	27,658	4,290
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	338	4,509	0	518	1,807	7,172	16,044	3,312	4,169	30,697	5,550

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WATERLOO

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	101,273	0	0	101,273	0	0	0	101,273	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MCU GRANTS	3,807	0	0	3,807	2,474	0	6,652	12,933	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	105,080	0	0	105,080	2,474	0	6,652	114,206	0
(C) FEDERAL	0	0	0	0	21,731	83	0	21,814	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	300	0	0	300	0
2. FEES (A) TUITION CREDIT	25,751	0	0	25,751	0	0	0	25,751	0
(B) TUITION NON-CREDIT	0	215	0	215	0	0	0	215	0
(C) MISCELLANEOUS	787	0	6,436	7,223	0	0	0	7,223	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	190	8,479	28	8,697	36
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	8,706	0	0	8,706	0
6. SALES OF SERVICE AND PRODUCTS	0	0	19,178	19,178	0	0	0	19,178	0
7. INVESTMENT INCOME	2,047	0	0	2,047	391	601	87	3,126	0
8. MISCELLANEOUS	936	0	0	936	2,467	301	1	3,705	0
TOTAL	134,601	215	25,614	160,430	36,259	9,464	6,768	212,921	36

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	48,301	55	0	48,356	4,606	59	0	53,021
(B) OTHER INSTRUCTION AND RESEARCH	5,828	0	0	5,828	4,709	224	0	10,761
(C) OTHER SALARIES AND WAGES	40,738	0	6,749	47,487	9,346	0	0	56,833
TOTAL SALARIES AND WAGES	94,867	55	6,749	101,671	18,661	283	0	120,615
2. EMPLOYEE BENEFITS	10,876	6	790	11,672	1,084	37	0	12,793
TOTAL SALARIES AND BENEFITS	105,743	61	7,539	113,343	19,745	320	0	133,408
3. LIBRARY ACQUISITIONS	3,029	0	0	3,029	0	0	44	3,073
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7,017	0	542	7,559	5,186	79	3,830	16,654
5. OPERATIONAL SUPPLIES AND EXPENSES	7,834	66	3,756	11,656	6,829	299	0	18,784
6. COST OF GOODS SOLD	0	0	8,788	8,788	0	0	0	8,788
7. UTILITIES	4,084	0	1,404	5,488	0	0	0	5,488
8. MUNICIPAL TAXES	1,187	0	427	1,614	0	0	0	1,614
9. RENOVATIONS, ALTERATIONS AND REPAIRS	954	0	917	1,871	51	140	9	2,071
10. EXTERNALLY CONTRACTED SERVICES	307	0	0	307	0	0	0	307
11. SCHOLARSHIPS, BURSARIES, ETC.	984	0	0	984	321	1,207	0	2,512
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,167	1,167	0	0	0	1,167
13. LAND AND SITE SERVICES	102	0	59	161	0	0	556	717
14. BUILDINGS	0	0	187	187	0	0	7,283	7,470
15. MISCELLANEOUS	3,177	0	414	3,591	2,957	57	0	6,605
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	134,418	127	25,200	159,745	35,089	2,102	11,722	208,658

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED 30 APRIL 1988 (IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	48,301	0	48,301	0	0	0	0	0	0	48,301
(B) OTHER INSTRUCTION AND RESEARCH	5,828	0	5,828	0	0	0	0	0	0	5,828
(C) OTHER SALARIES AND WAGES	13,669	0	13,669	4,158	3,519	3,926	6,907	8,323	236	40,738
TOTAL SALARIES AND WAGES	67,798	0	67,798	4,158	3,519	3,926	6,907	8,323	236	94,867
2. EMPLOYEE BENEFITS	7,210	0	7,210	604	477	423	887	1,114	161	10,876
TOTAL SALARIES AND BENEFITS	75,008	0	75,008	4,762	3,996	4,349	7,794	9,437	397	105,743
3. LIBRARY ACQUISITIONS	0	0	0	3,029	0	0	0	0	0	3,029
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,620	0	4,620	539	1,260	97	257	237	7	7,017
5. OPERATIONAL SUPPLIES AND EXPENSES	4,205	0	4,205	370	256	765	965	938	335	7,834
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,084	0	4,084
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,187	0	1,187
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	954	0	954
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	307	0	307
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	984	0	0	0	984
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	102	0	102
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,387	0	1,387	19	28	396	429	632	286	3,177
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	85,220	0	85,220	8,719	5,540	6,591	9,445	17,878	1,025	134,418

CENTRAL COMPUTING COSTS:		
	ACADEMIC	3,631
	NON-ACADEMIC	1,909
	TOTAL	5,540

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WATERLOO

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,964	161	2,041	0	26	4,192	881	0	516	1,397
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,029	5	2,528	0	16	3,578	513	0	441	954
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	935	156	-487	0	10	614	368	0	75	443
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,325	6	2,528	0	36	3,895	923	0	441	1,364
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,260	162	2,041	0	46	4,509	1,291	0	516	1,807

* Other Operating Funds are for the teaching resource office.

** Other Ancillary Funds are for residence capital debt retirement.

WESTERN

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	175,905	0	8,049	31,671	0	215,625	37,255	9,742	5,625	268,247	929
2. TOTAL EXPENSE (FROM TABLE 3)	172,869	0	8,265	32,015	0	213,149	44,074	4,523	6,262	268,008	0
3. NET REVENUE (EXPENSE)	3,036	0	-216	-344	0	2,476	-6,819	5,219	-637	239	929
4. NET RECONCILING ITEMS	-45	0	246	245	0	446	0	-446	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	2,991	0	30	-99	0	2,922	-6,819	4,773	-637	239	929
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-2,583	0	-76	439	0	-2,220	8,081	-7,285	790	-634	634
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-209	209	0	-1,549	1,549	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	199	209	-46	-1,209	1,549	702	1,262	-2,512	153	-395	1,563
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	986	5,427	2,080	2,380	3,574	14,447	10,920	31,239	8,139	64,745	13,375
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,185	5,636	2,034	1,171	5,123	15,149	12,182	28,727	8,292	64,350	14,938

Note: In addition to the above revenue and expenses, $3,816 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	127,121	0	0	127,121	0	0	0	127,121	0
(II) EXTRA FORMULA	1,863	0	0	1,863	0	0	0	1,863	0
(III) OTHER MCU GRANTS	7,727	0	0	7,727	0	0	2,089	9,816	0
(B) OTHER ONTARIO GRANTS	575	1,667	125	2,367	4,009	561	77	7,014	0
TOTAL ONTARIO GRANTS	137,286	1,667	125	139,078	4,009	561	2,166	145,814	0
(C) FEDERAL	440	1,250	0	1,690	23,003	247	0	24,940	25
(D) MUNICIPAL	0	0	0	0	0	0	0	0	6
(E) OTHER	0	0	0	0	978	409	0	1,387	0
2. FEES (A) TUITION CREDIT	31,528	0	0	31,528	0	0	0	31,528	0
(B) TUITION NON-CREDIT	0	4,019	0	4,019	0	0	0	4,019	0
(C) MISCELLANEOUS	2,796	0	11,100	13,896	0	0	0	13,896	0
3. BORROWINGS	0	0	0	0	0	0	2,800	2,800	0
4. DONATIONS	0	406	0	406	715	9,174	0	10,295	898
5. NON-GOVT. GRANTS & CONTRACTS	0	334	0	334	8,351	214	0	8,899	0
6. SALES OF SERVICE AND PRODUCTS	0	0	20,016	20,016	0	0	0	20,016	0
7. INVESTMENT INCOME	2,164	259	398	2,821	0	-863	659	2,617	0
8. MISCELLANEOUS	1,691	114	32	1,837	199	0	0	2,036	0
TOTAL	175,905	8,049	31,671	215,625	37,255	9,742	5,625	268,247	929

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	69,961	1,894	0	71,855	2,426	368	0	74,649
(B) OTHER INSTRUCTION AND RESEARCH	4,130	151	0	4,281	12,129	11	0	16,421
(C) OTHER SALARIES AND WAGES	46,208	1,771	11,591	59,570	9,704	204	0	69,478
TOTAL SALARIES AND WAGES	120,299	3,816	11,591	135,706	24,259	583	0	160,548
2. EMPLOYEE BENEFITS	17,978	331	1,317	19,626	2,385	73	0	22,084
TOTAL SALARIES AND BENEFITS	138,277	4,147	12,908	155,332	26,644	656	0	182,632
3. LIBRARY ACQUISITIONS	4,143	20	0	4,163	0	54	0	4,217
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8,539	405	1,551	10,495	5,194	252	70	16,011
5. OPERATIONAL SUPPLIES AND EXPENSES	6,978	1,017	2,467	10,462	7,987	537	0	18,986
6. COST OF GOODS SOLD	0	0	10,036	10,036	0	0	0	10,036
7. UTILITIES	4,604	0	1,150	5,754	0	0	0	5,754
8. MUNICIPAL TAXES	1,354	0	251	1,605	0	0	0	1,605
9. RENOVATIONS, ALTERATIONS AND REPAIRS	104	5	258	367	141	0	3,257	3,765
10. EXTERNALLY CONTRACTED SERVICES	1,984	0	173	2,157	0	1	0	2,158
11. SCHOLARSHIPS, BURSARIES, ETC.	2,515	0	0	2,515	0	2,363	0	4,878
12. PRINCIPAL AND INTEREST REPAYMENTS	219	2	1,380	1,601	0	0	2,800	4,401
13. LAND AND SITE SERVICES	0	0	0	0	0	0	135	135
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	5,928	2,295	1,313	9,536	3,226	668	0	13,430
16. INTERNAL COST ALLOCATIONS	-1,776	374	528	-874	882	-8	0	0
TOTAL	172,869	8,265	32,015	213,149	44,074	4,523	6,262	268,008

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WESTERN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	60,270	9,691	69,961	0	0	0	0	0	0	69,961
(B) OTHER INSTRUCTION AND RESEARCH	4,033	97	4,130	0	0	0	0	0	0	4,130
(C) OTHER SALARIES AND WAGES	14,997	3,091	18,088	6,660	3,654	2,351	7,035	7,556	864	46,208
TOTAL SALARIES AND WAGES	79,300	12,879	92,179	6,660	3,654	2,351	7,035	7,556	864	120,299
2. EMPLOYEE BENEFITS	11,230	2,415	13,645	1,004	684	302	1,082	1,126	135	17,978
TOTAL SALARIES AND BENEFITS	90,530	15,294	105,824	7,664	4,338	2,653	8,117	8,682	999	138,277
3. LIBRARY ACQUISITIONS	0	0	0	4,143	0	0	0	0	0	4,143
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,513	284	3,797	860	2,914	111	423	338	96	8,539
5. OPERATIONAL SUPPLIES AND EXPENSES	2,962	494	3,456	277	331	509	929	1,009	467	6,978
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4,604	0	4,604
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,354	0	1,354
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	104	0	104
10. EXTERNALLY CONTRACTED SERVICES	1,268	358	1,626	0	2	61	173	113	9	1,984
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,515	0	0	0	2,515
12. PRINCIPAL AND INTEREST REPAYMENTS	172	0	172	0	0	47	0	0	0	219
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	3,106	196	3,302	18	125	234	354	756	1,139	5,928
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-353	56	-1,479	0	0	-1,776
TOTAL	101,551	16,626	118,177	12,962	7,357	6,186	8,517	16,960	2,710	172,869

CENTRAL COMPUTING COSTS:		
	ACADEMIC	4,762
	NON-ACADEMIC	2,595
	TOTAL	7,357

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,478	0	-169	112	0	1,421	2,230	0	0	2,230
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,198	0	0	14	0	1,212	908	0	0	908
3. OTHER	0	0	0	0	0	0	227	0	0	227
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	280	0	-169	98	0	209	1,549	0	0	1,549
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,307	0	3,215	905	0	5,427	3,574	0	0	3,574
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,587	0	3,046	1,003	0	5,636	5,123	0	0	5,123

WILFRID LAURIER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WILFRID LAURIER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	38,682	0	0	6,697	0	45,379	1,029	2,318	3,538	52,264	38
2. TOTAL EXPENSE (FROM TABLE 3)	37,263	0	0	6,843	0	44,106	983	966	6,205	52,260	0
3. NET REVENUE (EXPENSE)	1,419	0	0	-146	0	1,273	46	1,352	-2,667	4	38
4. NET RECONCILING ITEMS	-95	0	0	95	0	0	0	0	1,673	1,673	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,324	0	0	-51	0	1,273	46	1,352	-994	1,677	38
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,224	0	0	3	0	-1,221	2	-308	1,414	-113	113
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-100	100	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	100	0	-48	0	52	48	1,044	420	1,564	151
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	413	5,391	0	7	27	5,838	317	3,739	1,381	11,275	4,774
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	413	5,491	0	-41	27	5,890	365	4,783	1,801	12,839	4,925

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	26,148	0	0	26,148	0	0	0	26,148	0
(II) EXTRA FORMULA	1,235	0	0	1,235	0	0	0	1,235	0
(III) OTHER MCU GRANTS	1,208	0	0	1,208	0	0	3,428	4,636	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	56	34	0	90	0
TOTAL ONTARIO GRANTS	28,591	0	0	28,591	56	34	3,428	32,109	0
(C) FEDERAL	0	0	0	0	720	53	0	773	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	59	0	0	59	0
2. FEES (A) TUITION CREDIT	8,815	0	0	8,815	0	0	0	8,815	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	437	0	2,691	3,128	0	0	0	3,128	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	859	0	859	13
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	119	369	0	488	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,970	3,970	0	0	0	3,970	0
7. INVESTMENT INCOME	775	0	0	775	0	881	110	1,766	25
8. MISCELLANEOUS	64	0	36	100	75	122	0	297	0
TOTAL	38,682	0	6,697	45,379	1,029	2,318	3,538	52,264	38

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	14,777	0	0	14,777	195	292	0	15,264
(B) OTHER INSTRUCTION AND RESEARCH	896	0	0	896	356	0	0	1,252
(C) OTHER SALARIES AND WAGES	9,971	0	1,790	11,761	0	66	0	11,827
TOTAL SALARIES AND WAGES	25,644	0	1,790	27,434	551	358	0	28,343
2. EMPLOYEE BENEFITS	2,876	0	244	3,120	16	11	0	3,147
TOTAL SALARIES AND BENEFITS	28,520	0	2,034	30,554	567	369	0	31,490
3. LIBRARY ACQUISITIONS	1,080	0	0	1,080	0	0	0	1,080
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,567	0	70	1,637	61	8	557	2,263
5. OPERATIONAL SUPPLIES AND EXPENSES	3,061	0	465	3,526	186	192	0	3,904
6. COST OF GOODS SOLD	0	0	3,197	3,197	0	0	0	3,197
7. UTILITIES	662	0	303	965	0	0	0	965
8. MUNICIPAL TAXES	356	0	0	356	0	0	0	356
9. RENOVATIONS, ALTERATIONS AND REPAIRS	242	0	47	289	0	0	362	651
10. EXTERNALLY CONTRACTED SERVICES	115	0	13	128	0	0	0	128
11. SCHOLARSHIPS, BURSARIES, ETC.	366	0	0	366	0	228	0	594
12. PRINCIPAL AND INTEREST REPAYMENTS	22	0	547	569	0	0	0	569
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	5,286	5,286
15. MISCELLANEOUS	1,362	0	77	1,439	169	169	0	1,777
16. INTERNAL COST ALLOCATIONS	-90	0	90	0	0	0	0	0
TOTAL	37,263	0	6,843	44,106	983	966	6,205	52,260

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	14,777	0	14,777	0	0	0	0	0	0	14,777
(B) OTHER INSTRUCTION AND RESEARCH	896	0	896	0	0	0	0	0	0	896
(C) OTHER SALARIES AND WAGES	3,098	0	3,098	1,220	421	1,106	1,949	1,564	613	9,971
TOTAL SALARIES AND WAGES	18,771	0	18,771	1,220	421	1,106	1,949	1,564	613	25,644
2. EMPLOYEE BENEFITS	1,978	0	1,978	157	53	121	239	249	79	2,876
TOTAL SALARIES AND BENEFITS	20,749	0	20,749	1,377	474	1,227	2,188	1,813	692	28,520
3. LIBRARY ACQUISITIONS	0	0	0	1,080	0	0	0	0	0	1,080
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	974	0	974	53	362	7	89	75	7	1,567
5. OPERATIONAL SUPPLIES AND EXPENSES	1,533	0	1,533	89	106	296	322	355	360	3,061
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	662	0	662
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	356	0	356
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	242	0	242
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	1	114	0	115
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	366	0	0	0	366
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	22	0	0	22
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	708 *	0	708	5	7	41	233	113	255	1,362
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-61	-29	0	0	-90
TOTAL	23,964	0	23,964	2,604	949	1,876	2,826	3,730	1,314	37,263

CENTRAL COMPUTING COSTS:		
	ACADEMIC	569
	NON-ACADEMIC	380
	TOTAL	949

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	100	100	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	100	100	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	5,391	5,391	0	0	27	27
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	5,491	5,491	0	0	27	27

* Other Operating Funds are for program development, $5,391 thousand; and library materials, $100 thousand.

** Other Ancillary Funds are for WLU press, $24 thousand; and for residence improvements, $4 thousand.

WINDSOR

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WINDSOR

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES		SUBTOTAL	SPONSORED RESEARCH	TRUST AND ENDOWMENT	CAPITAL		
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	(6)	(7)	(8)	(9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	75,937	0	0	10,440	0	86,377	5,428	1,389	2,443	95,637	504
2. TOTAL EXPENSE (FROM TABLE 3)	76,984	0	0	10,232	0	87,216	5,536	1,362	2,859	96,973	0
3. NET REVENUE (EXPENSE)	-1,047	0	0	208	0	-839	-108	27	-416	-1,336	504
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,047	0	0	208	0	-839	-108	27	-416	-1,336	504
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-755	0	0	0	0	-755	98	112	579	34	-34
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	1,651	-1,651	0	-62	62	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-151	-1,651	0	146	62	-1,594	-10	139	163	-1,302	470
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	591	8,018	0	0	39	8,648	3,880	665	266	13,459	3,861
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	440	6,367	0	146	101	7,054	3,870	804	429	12,157	4,331

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	53,890	0	0	53,890	0	0	0	53,890	0
(II) EXTRA FORMULA	179	0	0	179	0	0	0	179	0
(III) OTHER MCU GRANTS	2,564	0	0	2,564	14	0	1,596	4,174	0
(B) OTHER ONTARIO GRANTS	42	0	0	42	998	0	50	1,090	0
TOTAL ONTARIO GRANTS	56,675	0	0	56,675	1,012	0	1,646	59,333	0
(C) FEDERAL	0	0	0	0	3,996	46	0	4,042	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	17,290	0	0	17,290	0	0	0	17,290	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	1,048	0	2,770	3,818	0	0	0	3,818	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	19	0	0	19	0	399	712	1,130	416
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	420	0	0	420	0
6. SALES OF SERVICE AND PRODUCTS	0	0	7,670	7,670	0	0	0	7,670	0
7. INVESTMENT INCOME	820	0	0	820	0	227	5	1,052	88
8. MISCELLANEOUS	85	0	0	85	0	717	80	882	0
TOTAL	75,937	0	10,440	86,377	5,428	1,389	2,443	95,637	504

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	29,501	0	0	29,501	0	0	0	29,501
(B) OTHER INSTRUCTION AND RESEARCH	4,135	0	0	4,135	2,968	0	0	7,103
(C) OTHER SALARIES AND WAGES	21,300	0	2,982	24,282	0	0	0	24,282
TOTAL SALARIES AND WAGES	54,936	0	2,982	57,918	2,968	0	0	60,886
2. EMPLOYEE BENEFITS	7,703	0	372	8,075	172	0	0	8,247
TOTAL SALARIES AND BENEFITS	62,639	0	3,354	65,993	3,140	0	0	69,133
3. LIBRARY ACQUISITIONS	1,805	0	0	1,805	0	0	0	1,805
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,064	0	193	4,257	883	0	0	5,140
5. OPERATIONAL SUPPLIES AND EXPENSES	2,233	0	580	2,813	1,513	1,068	0	5,394
6. COST OF GOODS SOLD	0	0	4,054	4,054	0	0	0	4,054
7. UTILITIES	2,123	0	688	2,811	0	0	0	2,811
8. MUNICIPAL TAXES	627	0	106	733	0	0	0	733
9. RENOVATIONS, ALTERATIONS AND REPAIRS	428	0	273	701	0	0	2,859	3,560
10. EXTERNALLY CONTRACTED SERVICES	228	0	56	284	0	0	0	284
11. SCHOLARSHIPS, BURSARIES, ETC.	661	0	0	661	0	294	0	955
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	404	404	0	0	0	404
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,615	0	85	2,700	0	0	0	2,700
16. INTERNAL COST ALLOCATIONS	-439	0	439	0	0	0	0	0
TOTAL	76,984	0	10,232	87,216	5,536	1,362	2,859	96,973

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	29,501	0	29,501	0	0	0	0	0	0	29,501
(B) OTHER INSTRUCTION AND RESEARCH	4,135	0	4,135	0	0	0	0	0	0	4,135
(C) OTHER SALARIES AND WAGES	5,871	0	5,871	3,109	1,632	1,713	3,375	5,038	562	21,300
TOTAL SALARIES AND WAGES	39,507	0	39,507	3,109	1,632	1,713	3,375	5,038	562	54,936
2. EMPLOYEE BENEFITS	5,357	0	5,357	443	249	188	534	880	52	7,703
TOTAL SALARIES AND BENEFITS	44,864	0	44,864	3,552	1,881	1,901	3,909	5,918	614	62,639
3. LIBRARY ACQUISITIONS	0	0	0	1,805	0	0	0	0	0	1,805
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,473	0	1,473	576	1,403	144	198	209	61	4,064
5. OPERATIONAL SUPPLIES AND EXPENSES	1,103	0	1,103	150	99	164	85	520	112	2,233
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2,123	0	2,123
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	627	0	627
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	428	0	428
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	1	0	227	0	228
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	661	0	0	0	661
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,047	0	1,047	0	41	409	217	195	706	2,615
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-15	0	-424	-439
TOTAL	48,487	0	48,487	6,083	3,424	3,280	4,394	10,247	1,069	76,984

CENTRAL COMPUTING COSTS:	ACADEMIC	2,568
	NON-ACADEMIC	856
	TOTAL	3,424

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-504	-497	0	0	-650	-1,651	62	0	0	62
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-504	-497	0	0	-650	-1,651	62	0	0	62
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	900	1,217	0	200	5,701	8,018	39	0	0	39
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	396	720	0	200	5,051	6,367	101	0	0	101

* Other Operating Funds are for capital equipment, $1,750 thousand; financial planning, $1,500 thousand; and stabilization, $1,801 thousand.

YORK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: YORK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	184,116	0	2,188	23,971	0	210,275	12,803	3,178	1,791	228,047	1,919
2. TOTAL EXPENSE (FROM TABLE 3)	185,210	0	2,247	22,581	0	210,038	13,163	2,264	3,419	228,884	0
3. NET REVENUE (EXPENSE)	-1,094	0	-59	1,390	0	237	-360	914	-1,628	-837	1,919
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,094	0	-59	1,390	0	237	-360	914	-1,628	-837	1,919
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	1,379	0	0	0	0	1,379	0	-1,187	0	192	-192
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,102	1,102	0	-680	680	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-817	1,102	-59	710	680	1,616	-360	-273	-1,628	-645	1,727
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-3,548	834	626	2,574	410	896	9,120	6,265	-12,848	3,433	4,287
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-4,365	1,936	567	3,284	1,090	2,512	8,760	5,992	-14,476	2,788	6,014

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS OPERATING (1)	GENERAL EXPENDABLE FUNDS OTHER (NON-CREDIT) (2)	GENERAL EXPENDABLE FUNDS ANCILLARY ENTERPRISES (3)	GENERAL EXPENDABLE FUNDS SUBTOTAL (4)	RESTRICTED EXPENDABLE FUNDS SPONSORED RESEARCH (5)	RESTRICTED EXPENDABLE FUNDS TRUST AND ENDOWMENT (6)	RESTRICTED EXPENDABLE FUNDS CAPITAL (7)	TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	115,763	0	0	115,763	0	0	0	115,763	0
(II) EXTRA FORMULA	10,234	0	0	10,234	0	0	0	10,234	0
(III) OTHER MCU GRANTS	7,040	42	0	7,082	461	0	2,258	9,801	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	1,403	82	42	1,527	0
TOTAL ONTARIO GRANTS	133,037	42	0	133,079	1,864	82	2,300	137,325	0
(C) FEDERAL	365	0	0	365	8,750	4	0	9,119	0
(D) MUNICIPAL	27	0	0	27	0	0	0	27	0
(E) OTHER	771	0	0	771	0	0	0	771	0
2. FEES (A) TUITION CREDIT	44,117	0	0	44,117	0	0	0	44,117	0
(B) TUITION NON-CREDIT	0	1,986	0	1,986	0	0	0	1,986	0
(C) MISCELLANEOUS	2,563	160	8,023	10,746	0	0	0	10,746	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	458	0	0	458	0	2,352	0	2,810	1,477
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	2,189	0	0	2,189	0
6. SALES OF SERVICE AND PRODUCTS	0	0	15,642	15,642	0	0	0	15,642	0
7. INVESTMENT INCOME	1,875	0	0	1,875	0	238	0	2,113	442
8. MISCELLANEOUS	903	0	306	1,209	0	502	-509	1,202	0
TOTAL	184,116	2,188	23,971	210,275	12,803	3,178	1,791	228,047	1,919

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: YORK

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	73,939	0	0	73,939	1,038	0	0	74,977
(B) OTHER INSTRUCTION AND RESEARCH	5,716	569	0	6,285	2,132	0	0	8,417
(C) OTHER SALARIES AND WAGES	54,730	666	4,419	59,815	3,357	295	0	63,467
TOTAL SALARIES AND WAGES	134,385	1,235	4,419	140,039	6,527	295	0	146,861
2. EMPLOYEE BENEFITS	15,528	100	586	16,214	351	2	0	16,567
TOTAL SALARIES AND BENEFITS	149,913	1,335	5,005	156,253	6,878	297	0	163,428
3. LIBRARY ACQUISITIONS	3,800	0	0	3,800	0	31	0	3,831
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7,877	80	536	8,493	1,760	78	1,377	11,708
5. OPERATIONAL SUPPLIES AND EXPENSES	5,345	410	2,248	8,003	3,113	382	0	11,498
6. COST OF GOODS SOLD	0	0	9,456	9,456	0	0	0	9,456
7. UTILITIES	6,095	16	2,283	8,394	46	0	0	8,440
8. MUNICIPAL TAXES	1,489	0	0	1,489	0	0	0	1,489
9. RENOVATIONS, ALTERATIONS AND REPAIRS	840	0	414	1,254	0	0	662	1,916
10. EXTERNALLY CONTRACTED SERVICES	1,378	0	827	2,205	0	0	0	2,205
11. SCHOLARSHIPS, BURSARIES, ETC.	1,576	0	0	1,576	0	280	0	1,856
12. PRINCIPAL AND INTEREST REPAYMENTS	524	0	1,677	2,201	0	0	0	2,201
13. LAND AND SITE SERVICES	0	26	0	26	0	1,196	437	1,659
14. BUILDINGS	0	0	0	0	0	0	943	943
15. MISCELLANEOUS	6,373	380	135	6,888	1,366	0	0	8,254
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	185,210	2,247	22,581	210,038	13,163	2,264	3,419	228,884

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: YORK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	73,939	0	73,939	0	0	0	0	0	0	73,939
(B) OTHER INSTRUCTION AND RESEARCH	5,716	0	5,716	0	0	0	0	0	0	5,716
(C) OTHER SALARIES AND WAGES	21,390	0	21,390	5,845	4,032	3,560	7,991	10,188	1,724	54,730
TOTAL SALARIES AND WAGES	101,045	0	101,045	5,845	4,032	3,560	7,991	10,188	1,724	134,385
2. EMPLOYEE BENEFITS	11,423	0	11,423	762	522	422	977	1,209	213	15,528
TOTAL SALARIES AND BENEFITS	112,468	0	112,468	6,607	4,554	3,982	8,968	11,397	1,937	149,913
3. LIBRARY ACQUISITIONS	0	0	0	3,800	0	0	0	0	0	3,800
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,802	0	2,802	729	2,622	110	654	621	339	7,877
5. OPERATIONAL SUPPLIES AND EXPENSES	2,422	0	2,422	16	13	45	1,298	825	726	5,345
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	6,095	0	6,095
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,489	0	1,489
9. RENOVATIONS, ALTERATIONS AND REPAIRS	0	0	0	0	0	0	0	840	0	840
10. EXTERNALLY CONTRACTED SERVICES	36	0	36	24	643	5	0	584	86	1,378
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,576	0	0	0	1,576
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	524	524
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	3,372	0	3,372	89	189	340	688	296	1,399	6,373
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	121,100	0	121,100	11,265	8,021	6,058	11,608	22,147	5,011	185,210

CENTRAL COMPUTING COSTS:		
	ACADEMIC	4,536
	NON-ACADEMIC	3,485
	TOTAL	8,021

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1988
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	1,936	0	0	1,936	1,090	0	0	1,090
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	834	0	0	834	410	0	0	410
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	1,102	0	0	1,102	680	0	0	680
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	834	0	0	834	410	0	0	410
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	1,936	0	0	1,936	1,090	0	0	1,090